



2021

SUSTAINABILITY REPORT





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"2021 was a historic year for Neapco. On March 19, 2021, we celebrated our 100th year in business, an extremely rare milestone enjoyed by so few companies."

A LETTER FROM OUR PRESIDENT AND CEO

2021 was a historic year for Neapco. On March 19, 2021, we celebrated our 100th year in business, an extremely rare milestone enjoyed by so few companies. Since beginning our operations in the United States in 1921, we have served our customers with genuine commitment and agility, expanding globally over the years to enhance our success in an ever-evolving market.

Consistently being driven by our vision, mission and values, 2021 was also a year of firsts for Neapco. For the first time in our company's history, we developed this Global Reporting Initiative (GRI)-conformant sustainability report. We could not be more excited to showcase our progress in improving the sustainability and transparency of our practices.

At Neapco, we recognize safety and sustainability as non-negotiable priorities. This commitment was recently tested as our company continued to mobilize and respond to the threat of COVID-19. I am immensely proud of our team members who showed agility and care as we worked together to protect one another's health, safety and well-being. I expect nothing less from our team, and neither should you. Our respect for our people, partners and planet is an integral component of our mission to drive innovation, provide superior quality and offer exceptional service.

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Your Priorities, Our Plan

Today, environmental, social and governance (ESG) initiatives are among the most important of our corporate responsibilities. As leaders in the manufacturing space, we have a calling to center our principles as we maximize our impact.

This year, we commissioned an independent, third-party consulting firm to determine the most important topics for our business and stakeholders. Through interviews and surveys, as well as the analysis of customer and peer commitments, industry trends in the ESG space and customer requests, we identified the following eleven areas of focus:

Environmental

- Greenhouse Gas Emissions
- Energy Management
- Waste Management and Circular Economy
- Water Management and Wastewater

Social

- Team Member Health and Safety
- Diversity and Belonging
- Team Member Engagement and Retention
- Training, Education and Development

Governance

- Risk Management and Innovation
- Corporate Governance and Oversight
- Supplier Engagement

Our approach to sustainability is broad and robust—spanning the pillars of ESG—and these eleven topics, which serve as the focus areas of Neapco’s sustainability strategy, reflect this.

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“This year, Neapco commissioned an independent, third-party consulting firm to determine the most important topics for our business and stakeholders.”



From Commitment to Action

Inspired by our passion to uphold company values and the growing importance of corporate sustainability, we launched a Sustainability Governance Board and Working Group in 2021. These groups have been tasked with developing and implementing our sustainability strategies, initiatives and targets, and they have already driven some incredible progress.

Supported by this team, our commitment to a near term science-based target guides our actions as we support the planet’s pathway to “raise the bar to 1.5°C” as the maximum acceptable increase in carbon dioxide concentration in our atmosphere.

Together, our Chief Operating Officer and Director of Global Sustainability are building on Neapco’s devotion to our community and global partners by developing and implementing a low-carbon transition plan.

We continue our long-standing tradition of excellence by placing our people first, from safety and personal enrichment to professional development. Together, we are building a culture of inclusion, which encourages mutual respect, teamwork and advancement.

We are continually evaluating our products, processes and services to reduce our environmental impact and encouraging our suppliers to do the same. With our ongoing investments, we are discovering new ways to serve our customers and protect the planet.

Looking Forward

At Neapco, our commitment is simple: to be the first choice globally for our customers, suppliers, team members, shareholders and community.

We constantly remind each other that our operational initiatives ripple out into the lives of all our partners. Our work can, and will, impact the world for the better, all while driving sustainable growth.

In the coming years, we will continue to innovate and advance sustainability efforts in our company and value chain. As dedicated participants in the UN Global Compact, we look forward to sharing our progress in annual reports, demonstrating our commitment to the Compact’s ten principles and corporate sustainability.

As we forge ahead as a fervent ally of the planet and our people, I hope you will take a moment to celebrate the accomplishments this report highlights.

I am confident Neapco will continue to lead in principled, transparent and responsible stewardship of our resources and environment.

Kenneth L. Hopkins | *President and Chief Executive Officer*

“I am confident Neapco will continue to lead in principled, transparent, and responsible stewardship of our resources and environment.”

INTRODUCTION

About Neapco

Neapco is a privately held, multinational corporation headquartered in Farmington Hills, Michigan. Since its foundation in 1921, Neapco has continued to grow and evolve with industry trends and standards to serve the needs of all stakeholders across the globe.

At Neapco we provide high quality, cost-effective OEM and aftermarket driveline products for automotive, light truck, heavy truck, off-road, off-highway, agriculture, and industrial applications.

Because safety and sustainability are important to both Neapco team members and customers, Neapco has reported to CDP Disclosure Insight Action. We expect our entire supply chain to comply with our environmentally conscious standard of operations.

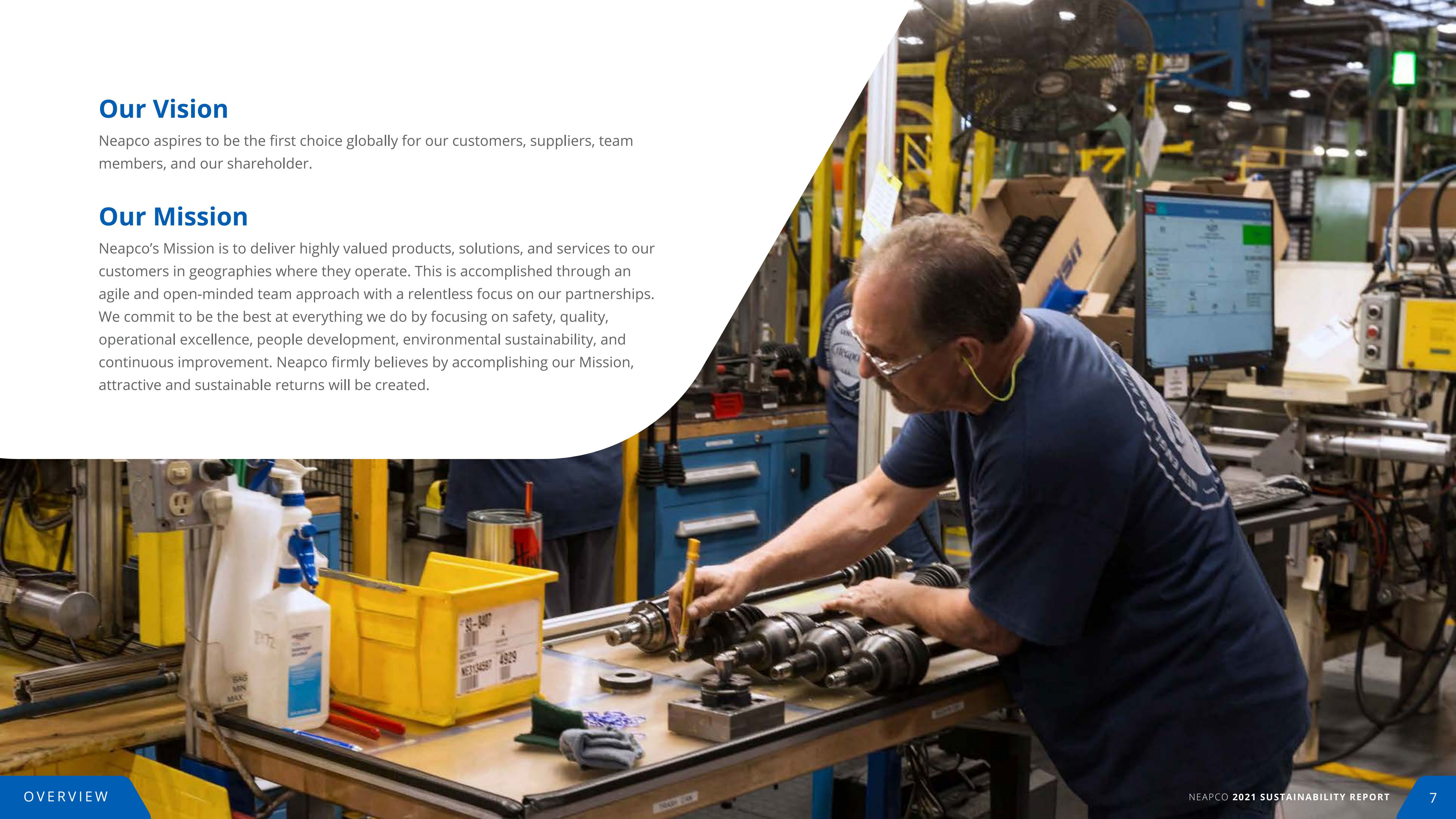
Our over 3,000 team members across 5 countries honor the tradition of excellence to exceed customer expectations. Neapco is committed to delivering solutions, not just products, from locations that are local to global customers. Our products and solutions evolve with the changing world. Neapco offers a variety of original equipment products for many markets as well as a growing offering of solutions for electric vehicles and renewable energy applications.

Our Vision

Neapco aspires to be the first choice globally for our customers, suppliers, team members, and our shareholder.

Our Mission

Neapco's Mission is to deliver highly valued products, solutions, and services to our customers in geographies where they operate. This is accomplished through an agile and open-minded team approach with a relentless focus on our partnerships. We commit to be the best at everything we do by focusing on safety, quality, operational excellence, people development, environmental sustainability, and continuous improvement. Neapco firmly believes by accomplishing our Mission, attractive and sustainable returns will be created.





Our Values



PARTNERSHIP

Valuing our customers, suppliers, team members, communities, and shareholders



PASSION

Enthusiastic and energetic; dedicated to be the best



AGILITY

Moving quickly and easily in all aspects of our business



TEAMWORK

Working together we are stronger, holding one another accountable



INTEGRITY

Trust and honesty; recognizing our reliance on our external relationships and each other



DIVERSITY

Embracing the gift of culture; respecting each other, accepting various points of view, keeping an open mind

ABOUT THIS REPORT

Neapco understands that monitoring and communicating our impacts is vital to understanding our operations now and in the future. This report has been prepared in accordance with the GRI Standards for Calendar Year 2021 (January 1, 2021 – December 31, 2021). Additional disclosures have been included for alignment with the United Nations Sustainable Development Goals (SDGs), Sustainability Accounting Standards Board (SASB), and Taskforce for Climate-related Financial Disclosures (TCFD).

This report provides an overview of our 11 most material impacts as determined through a materiality assessment and an industry analysis. It covers Neapco's global manufacturing, office and warehousing facilities and a variety of case studies from these locations highlight our commitment in these impact areas.

For questions about this report, please contact marketing@neapco.com.



This report provides an overview of our 11 most material impacts as determined through a materiality assessment and an industry analysis.

SUSTAINABLE DEVELOPMENT GOALS (SDGs)

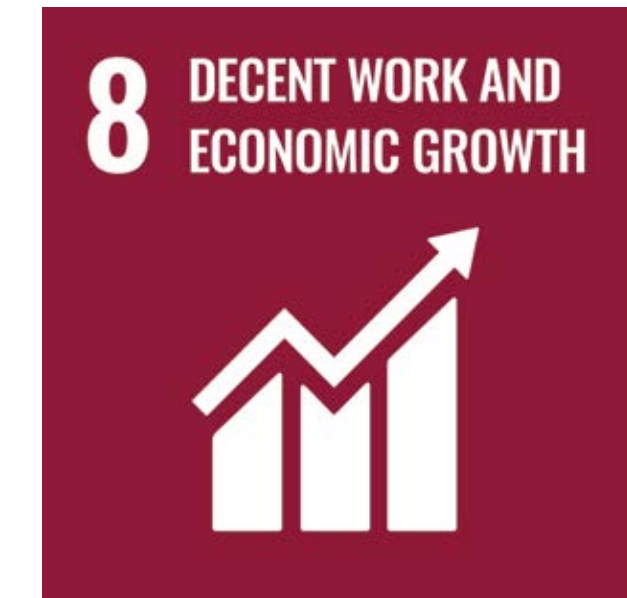
About SDGs

The United Nations Sustainable Development Goals (UN SDGs or SDGs) were developed as a call to action for both developed and developing countries to end poverty, protect the planet, and ensure that all people could enjoy peace and prosperity by 2030. Each of the 17 overarching goals are interconnected and contain specific country-level targets and indicators to track progress towards the goals. These goals give businesses such as Neapco an opportunity and a responsibility to align business practices and company-wide goals to the targets and indicators laid out by the SDGs. Neapco aims to align our most material impacts to the SDGs. The following demonstrate how Neapco's most material impacts correspond to the SDGs and highlights the actions and/or initiatives established within the company to demonstrate our commitment in these areas. Moving forward, Neapco will continue to utilize the SDGs' targets and indicators to inform Neapco's progress and define success in each material impact area.



Material Topics: Water Management & Wastewater

Neapco's Alignment: Both the quality and quantity of water are necessary for the health and wellbeing of our team members and the communities in which we operate and for Neapco to maintain our production capacity. Neapco monitors water consumption and discharges, and monitors, mitigates, and reports on any identified water-related risks and opportunities.



Material Topics: Team Member Health & Safety, Team Member Engagement & Retention, Training, Education & Development

Neapco's Alignment: Neapco is committed to offering all team members decent work and helping team members plan for and realize their career goals through a variety of health and safety, team member engagement, and general training programs and opportunities.



Material Topics: Risk Management & Innovation

Neapco's Alignment: Neapco understands the world and markets are ever-changing, which is why Neapco will continue to monitor market trends through industry analyses and customer requests and requirements. Neapco is also committed to maintaining a competitive advantage by continually funding and supporting research and development in the automotive field.



Material Topics: Diversity & Belonging

Neapco's Alignment: Neapco's Human Resources team works to embed diversity and belonging commitments at every stage in the team member life cycle. Neapco is committed to equal employment opportunities and upholding a harassment and prejudice-free workplace.



Material Topics: Waste Management & Circular Economy, Supplier Management

Neapco's Alignment: Neapco is committed to understanding the impacts associated with our operations, including those both upstream and downstream. Waste data is tracked on a monthly basis and plans are established for developing partnerships with suppliers and customers to work towards common goals.



Material Topics: Greenhouse Gas Emissions, Energy Management

Neapco's Alignment: Neapco monitors energy consumption across all facilities on a monthly basis and uses this information to calculate a greenhouse gas inventory using methodology laid out in the Greenhouse Gas Protocol: Corporate Accounting and Reporting Guidelines and ISO 14064. Our Scope 1 and Scope 2 emissions have been verified by a third-party to ensure we are accurately representing our impact. Furthermore, Neapco has committed to developing a Science-Based Target (SBT) within the next two years to reduce our overall emissions and thereby reducing our climate impact.



Material Topics: Corporate Governance & Oversight

Neapco's Alignment: Neapco ensures team members at all levels, including senior leadership, are involved in the process of assessing current and future needs, and implementing the necessary actions to meet these needs.

MATERIALITY

Materiality Determination and Stakeholder Engagement

Neapco commissioned an independent, third-party consulting firm to assist in identifying and assessing Neapco’s actual and potential ESG impacts. An industry analysis was conducted to gain a better and more holistic understanding of Neapco’s sustainability context.

This analysis consisted of reviewing external reporting from peers and customers and analyzing customer requests and communicated expectations. Surveys were used to engage with team members from all levels of the organization to quantify and prioritize ESG impacts.

Lastly, interviews were conducted with the Neapco leadership team to understand more qualitatively how the team engages with its business partners and identify any strategic impacts and business priorities. Many topics were identified through the materiality determination process with potential to have an impact on Neapco as a business. However, the most material topics were determined based on their importance to both external stakeholders and to Neapco’s leadership team. The identified material topics were reviewed by our Chief Operating Officer and serve as the focus areas of Neapco’s sustainability strategy.

Material Topics





Environmental

- 14** Environmental Introduction
- 16** Global Environmental Policy
- 17** Material Topic: Greenhouse Gas Emissions
- 20** Climate Risk Analysis
- 23** Science Based Targets
- 24** Material Topic: Energy Management
- 26** Material Topic: Waste Management and Circular Economy
- 28** Material Topic: Water and Wastewater Management

ENVIRONMENTAL INTRODUCTION

Throughout Neapco's history as an automotive industry supplier, we have held strong environmental stewardship at the center of our operations. With cutting-edge innovation and technological capabilities, we drive towards a more sustainable future, and strive to more efficiently serve our customers. All of Neapco's manufacturing facilities are either ISO 14001 certified or are in the process of pursuing certification.

Through our environmental management systems, we are committed to continuous improvement at each of our facilities. Additionally, over the past two years, we have cultivated our Sustainability Governance Board and Working Group to oversee and implement our sustainability practices. The Governance Board is responsible for overseeing all sustainability practices and performances including setting environmental Key Performance Indicators (KPIs) and targets. The Working Group is then tasked with executing the defined initiatives in conjunction with the Governance Board.

This year, Neapco has completed a thorough Materiality Assessment to identify areas where we can have the greatest impact for our stakeholders, which will in turn have the greatest impact to Neapco's business. The results of this assessment indicated the topics that Neapco will include in sustainability initiatives and goal setting. This report will outline our management approach, plans, and quantitative performance in each of these material topics. We pride ourselves on transparent reporting to maintain our integrity and provide true security to our clients and stakeholders.

Our Environmental Material Topics Include:

- Greenhouse Gas (GHG) Emissions
- Energy Management
- Waste Management and Circular Economy
- Water Management and Wastewater

With cutting-edge innovation and technological capabilities, we drive towards a more sustainable future, and strive to more efficiently serve our customers.

IMPACT SUMMARY



GHG Emissions

TOTAL
49,783
metric tons CO2e

SCOPE 1
8,258
metric tons CO2e

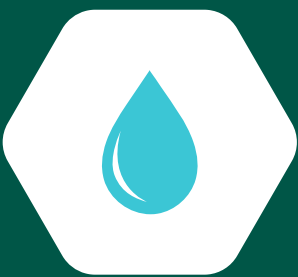
SCOPE 2
41,525
metric tons CO2e

EMISSIONS INTENSITY
.00006
metric tons CO2e/
USD revenue



Energy Consumption

370,677
gigajoules



Water Usage

47,926,970
gallons



Waste

15,255
metric tons

2,569
metric tons
to landfill

12,686
metric tons
recycled



GLOBAL ENVIRONMENTAL POLICY

Through our Vision, Mission, and Values, this policy is our commitment to be a good corporate citizen, protect the environment, prevent pollution, fulfill our environmental compliance obligations, and continually improve our Environmental Management System to enhance environmental performance and other commitments.

Governance

Top management monitors and assesses each elected facility to ensure compliance regarding legal requirements, conformance, and improvement of the environmental management system.

Facilities

Facility management is responsible and accountable for responsible chemical management, water quality and consumption, air quality, sustainable resource management

and waste reduction, energy efficiency, renewable energy, and greenhouse gas emissions.

Customers/Suppliers/Contractors

We will work closely with our stakeholders to communicate and apply our environmental responsibilities, and other specific commitments, as applicable to their products or services.

Team Members

Team members are on the front lines of environmental performance, therefore, they receive ongoing training and communication, and they participate in identifying opportunities to improve environmental performance.



MATERIAL TOPIC

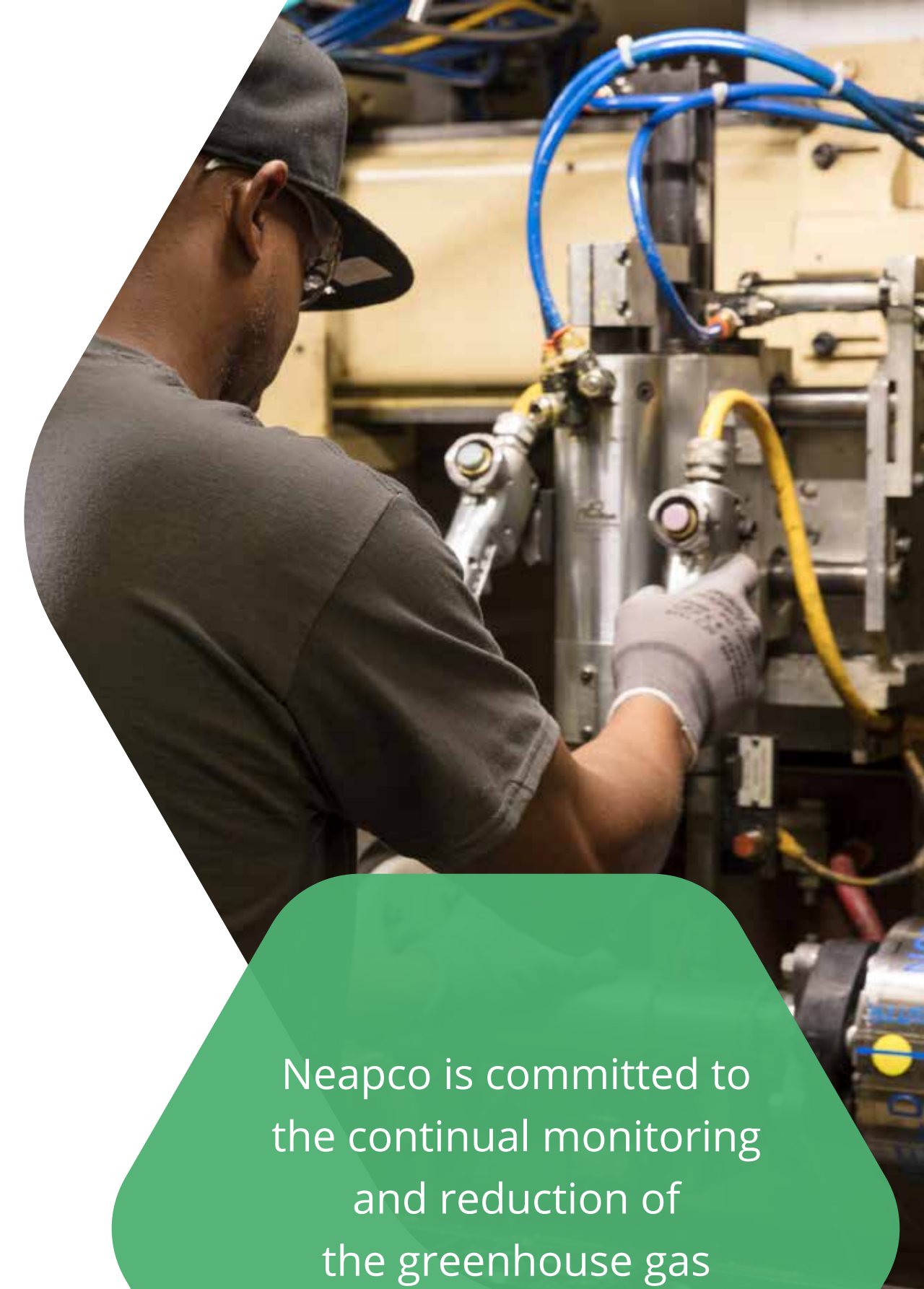
GREENHOUSE GAS EMISSIONS

Neapco is committed to the continual monitoring and reduction of the greenhouse gas emissions associated with our operations. In 2021, Neapco completed a Greenhouse Gas Inventory, aligned with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard. Our emissions calculations used in this year's inventory have been verified by a third party on the principles laid out by the ISO 14064 standard of relevance, completeness, consistency, accuracy, and transparency. Aligning this year's inventory with a universally accepted methodology and verifying our methodology using a third-party, has allowed us to ensure that this year's emissions figures are as accurate and representative of our impact as possible. For this reason, we have decided to update our base year for emissions figures to 2021.

This inventory covered all relevant sources of Scope 1 and Scope 2 emission sources. Scope 2 emissions from purchased electricity make up the largest source of carbon dioxide equivalent (CO₂e) emissions while natural gas consumption for heat and transportation (owned and leased vehicles only) make up the largest sources of Scope 1 emissions. As expected, our manufacturing facilities had the highest emissions intensities (Metric Tons CO₂e per Square Foot and Metric Tons CO₂e per USD Revenue) of all of our

facilities. As such, emissions reduction initiatives will be focused on these facilities in order to realize the greatest emissions reduction and ROI.

Neapco has undergone a Scope 3 Screening of relevant sources of Scope 3 emissions to identify the most significant sources of Scope 3 emissions. The results of the screening serve as the first step in quantifying total Scope 3 emissions in future years. The Greenhouse Gas Protocol's Quantis Scope 3 Evaluator tool was used to complete the Screening. The results of the Scope 3 Screening will be used to prioritize the calculation of Scope 3 emissions figures for the most significant sources in future GHG inventories to ensure Neapco is accurately reporting on our complete GHG emissions impact. The Screening identified Purchased Goods and Services as the most significant source of Scope 3 emissions and, as a result, Neapco will be increasing our engagement with our supply chain through supplier questionnaires to better understand our emissions impact relevant to this category. Neapco has also partnered with Assent, an organization specializing in supply chain sustainability management, to collect data regarding our suppliers' GHG emissions and to provide training to supplier partners.



Neapco is committed to the continual monitoring and reduction of the greenhouse gas emissions associated with our operations.

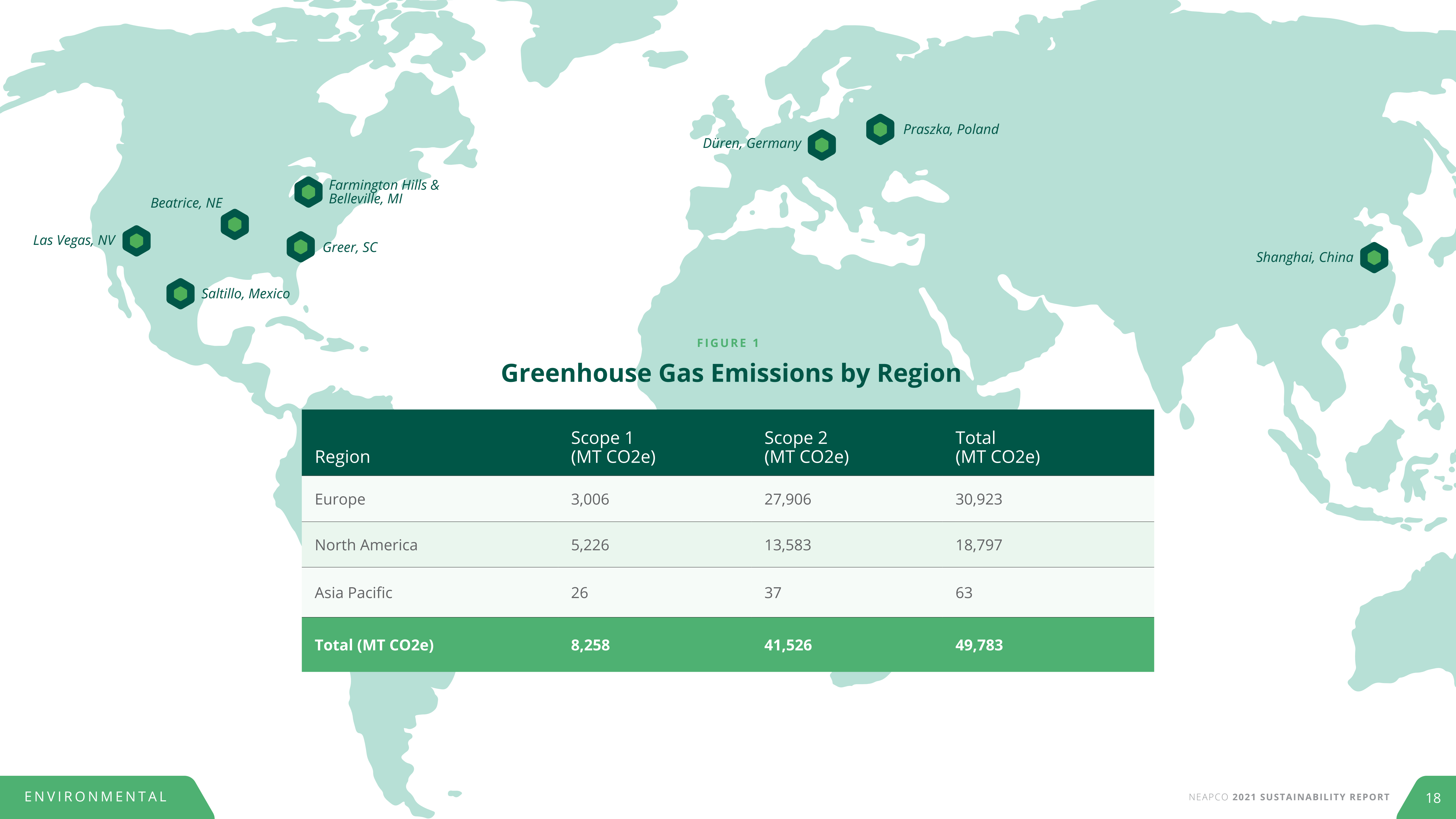


FIGURE 1

Greenhouse Gas Emissions by Region

Region	Scope 1 (MT CO2e)	Scope 2 (MT CO2e)	Total (MT CO2e)
Europe	3,006	27,906	30,923
North America	5,226	13,583	18,797
Asia Pacific	26	37	63
Total (MT CO2e)	8,258	41,526	49,783

FIGURE 2

Scope 1 and 2 Emissions

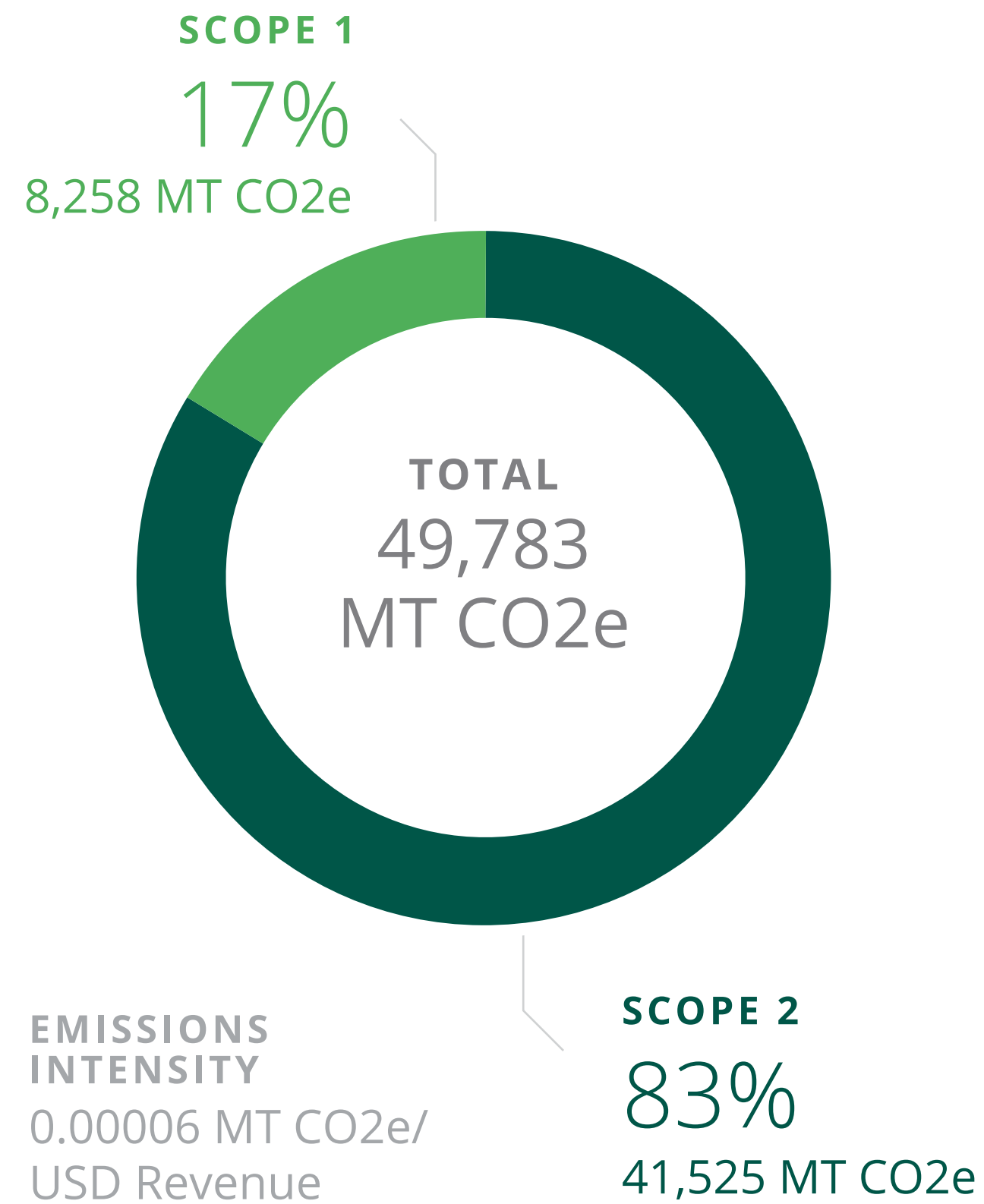


FIGURE 3

Scope 1 Emissions Breakdown

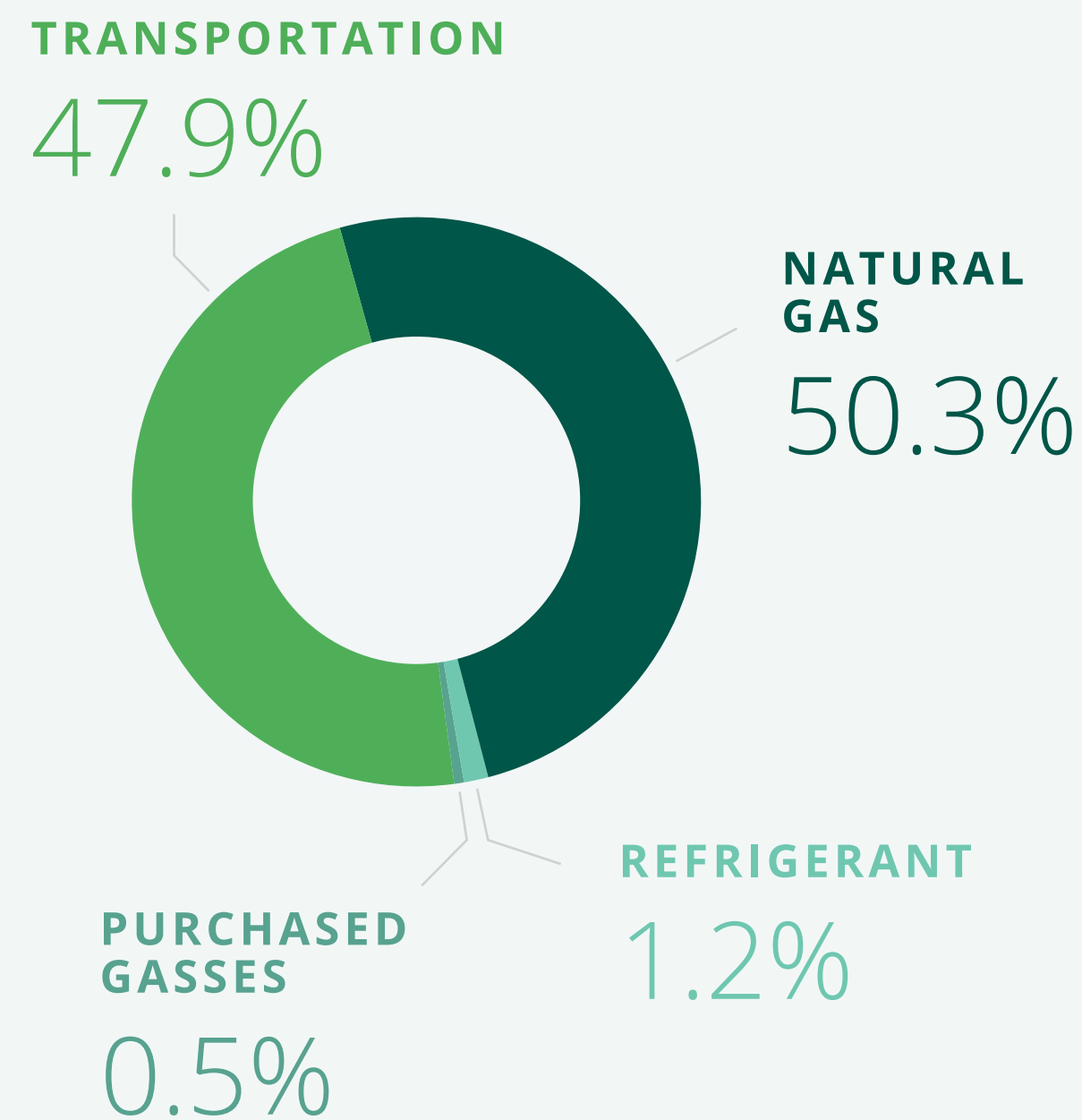
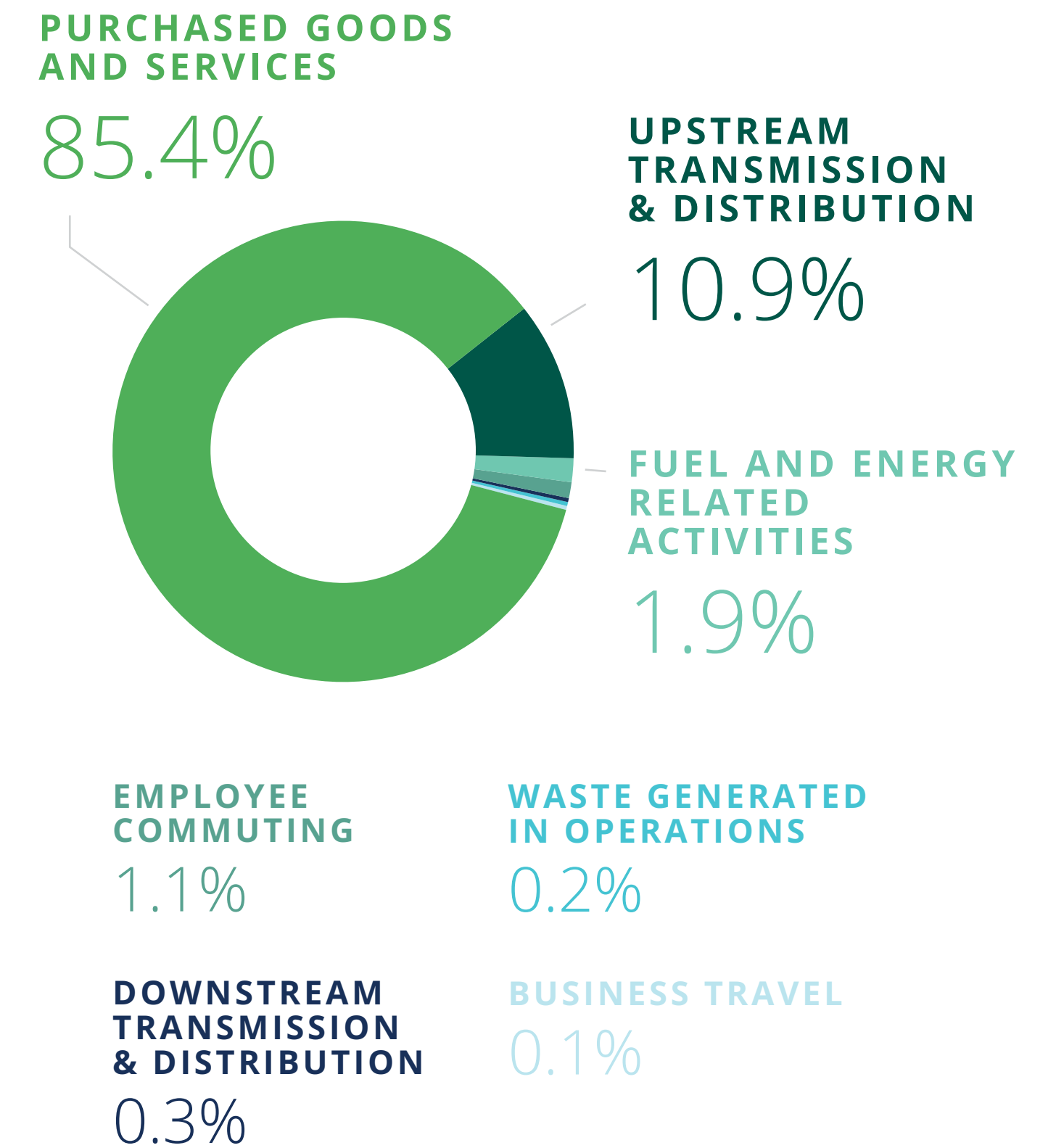
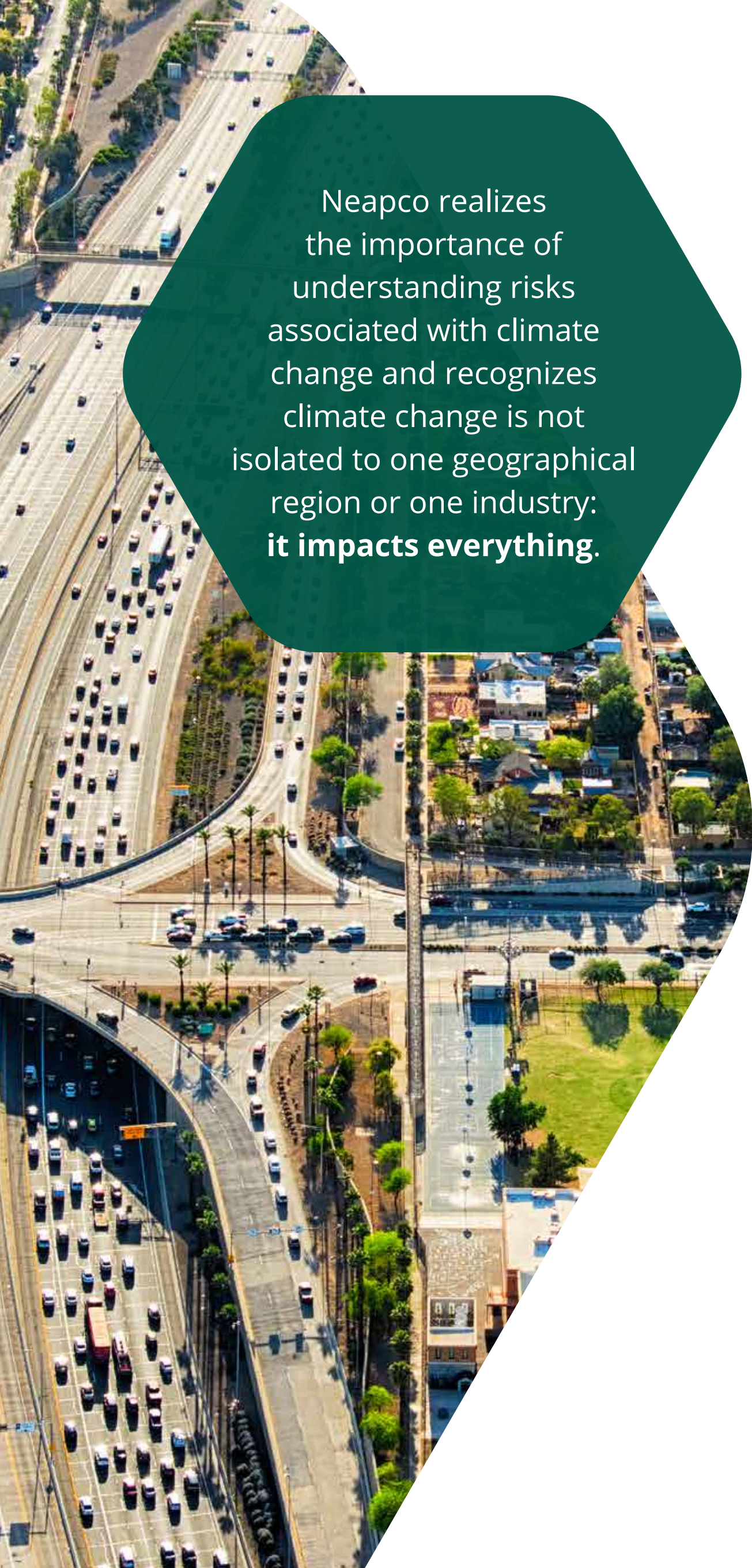


FIGURE 4

Scope 3 Estimated Emissions





Neapco realizes the importance of understanding risks associated with climate change and recognizes climate change is not isolated to one geographical region or one industry: **it impacts everything.**

CLIMATE RISK ANALYSIS

Climate change is reshaping the environment with significant implications for countries, cities, and organizations alike. Increasing temperatures, changing precipitation, and intensifying weather conditions exacerbate current risks and create new ones. Conversely, climate change can also present opportunities via new markets, shifts in consumer demand, and advancements in technology.

Neapco realizes the importance of understanding risks associated with climate change and recognizes climate change is not isolated to one geographical region or one industry – it impacts everything. We conducted our first climate risk analysis, which included the identification of both transition risks and physical risks. We partnered with a third-party sustainability consulting firm to walk us through this process and to better understand not only the implications under different climate scenarios, but also how to integrate

this analysis into our business strategy and ensure these risks are continually monitored and proactively managed. The purpose of this Climate Risk Analysis was to identify the likelihood of future climate hazards and their potential financial, operational, and strategic impacts. This is a fundamental step for Neapco to help inform the prioritization of different projects related to both mitigation and adaptation efforts based on the likelihood and impact of these identified risks. Refer to the table on page 22 for further details.

Transition risks are business-related risks that follow societal and economic shifts towards a low-carbon and more climate-friendly future. These risks can include climate-related policy and regulatory risks, technology risks, market risks, and reputational risks. We utilized the Taskforce on Climate-related Financial Disclosures (TCFD) to help shape our climate analysis and the types of transition

risks we investigated. Additionally, we used the Shared Socio-economic Pathways (SSP) which are scenarios of projected socioeconomic global changes up to 2100. The SSPs set the stage on which reductions in emissions will, or will not, be achieved based on several factors including climate policies, socioeconomic development, and technology. Transition risks came from a thorough review across the organization at a corporate level under the different SSP scenarios to determine the probability of event and magnitude of impact. This analysis resulted in the identification of several high priority risks including, but not limited to, enhanced emissions-reporting obligations and shifts in consumer preferences.

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Physical risks from climate change stem from periodic event-driven natural disasters (acute) as well as chronic, long-term changes to climate patterns. These risks can lead to reduced resilience and significant financial loss. We leveraged the CDP Climate Assessment to help determine the types of acute and chronic risks we should consider in our analysis. Our physical risks and their potential outcomes were informed by the future scenarios outlined by the Representative Concentration Pathways (RCP). The RCPs are greenhouse gas concentration trajectories adopted by the Intergovernmental Panel on Climate Change (IPCC). Four pathways were used for climate modeling and research for the IPCC Fifth Assessment Report on Climate Change in 2014. These four pathways include temperatures ranging from below 2°C

warming relative to 1850-1900 levels by 2100 to approximately a 4.4°C warming relative to 1850-1900 levels by 2100. We looked at each of our facility locations to determine the most pressing acute and chronic risks. From there, we mapped out the probability of the event and the magnitude of impact under the four different scenarios.

While climate-related risks are critical to identify, climate-related opportunities offer new paths for growth. Neapco has been working on several projects to increase efficiency and reduce emissions associated with our products. Necessary to the advancement our products and to meet the requests of our customers, we investigate the use of alternative materials for some products. Using aluminum for some applications instead of steel, we are able to

reduce the weight of products, which translates to lower emissions during delivery to the customer, as well as a lighter end product. Additionally, aluminum is one of the easiest materials to reuse and recycle, which allows us to reduce our reliance on raw materials and continuously work towards a circular economy. In addition to material changes, we are constantly looking for ways to increase the efficiency in our manufacturing process. This not only reduces costs, but also reduces the amount of energy consumed by our facilities.

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By investigating the use of alternative materials, we have been able to reduce the weight of products, which translates to lower emissions during delivery to our customers.

We are constantly looking for ways to **increase the efficiency** in our manufacturing process. This not only reduces costs, but it also **reduces the amount of energy** consumed by our facilities.



Summarized Climate Risks

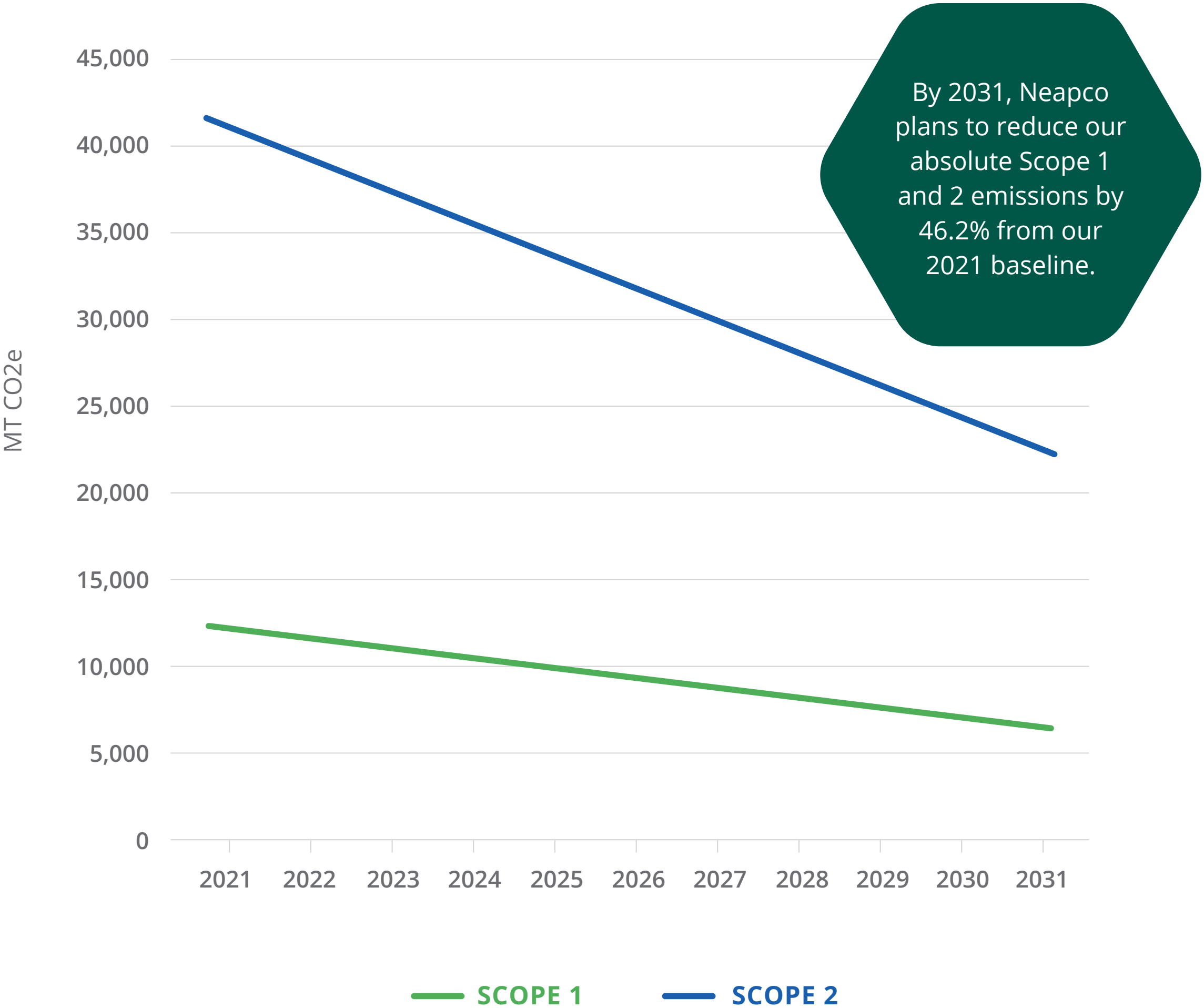
CLIMATE-RELATED RISK		NEAPCO SPECIFIC RISK	REASONING
Transition	Enhanced emissions-reporting obligations	Federal requirements proposed by the SEC for non-financial climate-related disclosures	While Neapco is not a publicly listed company, several of our customers are. By proactively reporting our emissions to the CDP and in our Sustainability Report, we will be able to stay ahead of enhanced emissions-reporting obligations and the non-financial climate-related disclosures that are put forth by federal regulatory agencies.
Transition	Shifts in consumer preferences	Increase in demand for electric vehicles	Neapco has predominantly manufactured auto parts for combustion engine vehicles. Given the shift towards electric vehicles, Neapco has started to think about our business model and product segments to ensure our relevance and continued success despite the shift in consumer preferences. The majority of our operations are likely to be unaffected despite this shift, however, one product segment is likely to decrease in demand since it is not needed in the manufacturing of electric vehicles.
Physical	Acute	Dependent on our specific facility locations, but commonalities included: <ul style="list-style-type: none"> • heavy precipitation • pluvial flooding • heatwaves 	Neapco is working to mitigate our environmental footprint, while simultaneously preparing for any future risks by considering different adaptation initiatives and projects. We understand being prepared for a disaster helps us to avoid negative consequences such as reduced productivity and increased safety risks to our employees.
Physical	Chronic	Dependent on our specific facility locations, but commonalities included temperature variability and heat stress	

SCIENCE BASED TARGETS

The Science Based Targets initiative (SBTi) is a global body enabling businesses to set ambitious emissions reductions targets in line with the latest climate science. Neapco submitted our SBTi Commitment Letter because we recognize the crucial role the business community can play in minimizing the risk climate change poses to the future of our planet.

We have established a science aligned target for our Scope 1 and 2 emissions and are in the process of determining our science aligned target for our Scope 3 emissions. Once established, we will submit our Scope 1, 2, and 3 emissions reductions targets to SBTi for approval. By 2031, Neapco plans to reduce our absolute Scope 1 and 2 emissions by 46.2% from our 2021 baseline. Our year-over-year reduction is modeled in figure 5.

FIGURE 5
**Greenhouse Gas Emissions
Reduction Target**





MATERIAL TOPIC ENERGY MANAGEMENT

In the reporting year, Neapco tracked energy consumption as part of its greenhouse gas inventory. Using 2021 as a baseline, Neapco will continue to monitor energy consumption from all relevant sources to identify opportunities for improvement. Energy reduction initiatives have been implemented in facilities across Neapco with an emphasis placed on manufacturing facilities that use significantly more energy than office or distribution center facilities. Examples include updating lighting fixtures with LED bulbs, replacing windows to reduce energy losses, recovering heat from production processes, and investigating renewable energy in areas such as solar panels and EV charging stations.

In 2019, Neapco contracted Safety Source, a Maintenance Repair and Operations (MRO) supplier, to upgrade the indoor lighting

in Belleville, Michigan, USA to energy efficient LED fixtures. This project has reduced energy consumption for lighting in our Belleville location by 60% in the office spaces and by 75% in the warehouse. The combined energy savings for the office and manufacturing facilities totaled over \$160,000 USD and a reduction in CO2e of approximately 1,400 metric tons. Due to the cost savings associated with reduced energy costs, Neapco's ability to secure substantial rebates for the installation of the LED fixtures and the tax reductions received through Neapco's engagement with the Energy Policy Act (EPA) 179D, this project had a 7-month ROI. The success of this project for both reducing energy costs and reducing greenhouse gas emissions has led to other facilities undergoing

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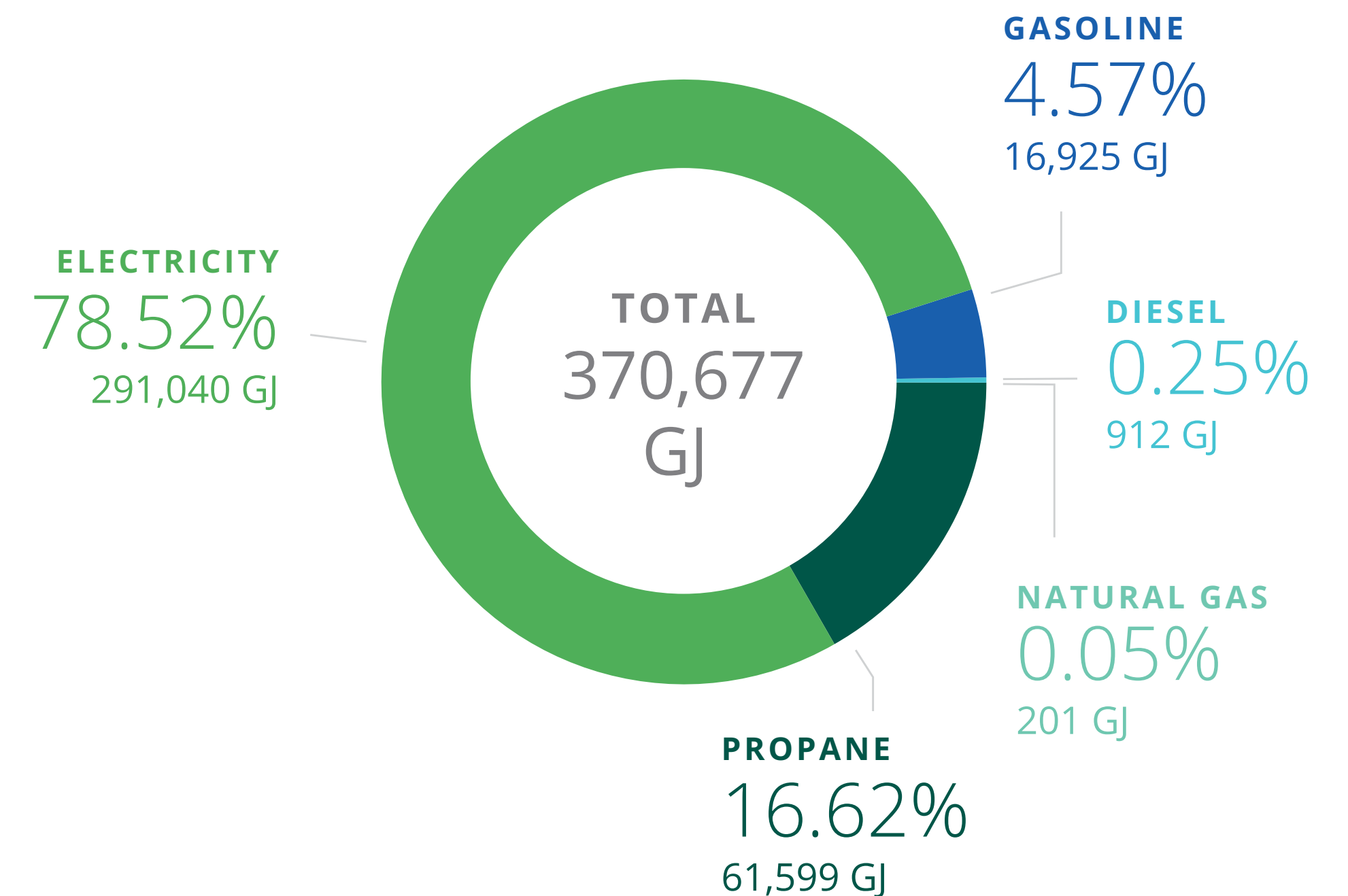
2021 has been a year of upgrades for Neapco across many facilities. We have implemented several production improvements that have reduced energy consumption.



Due to the installation of energy efficient LED fixtures, we realized lighting energy reduction of 60% in the office and 75% in the warehouse at our Belleville facility.

similar projects to upgrade to LED lighting fixtures. In Saltillo, the team updated 816 lamps to LED. The estimated savings were 594.97 metric tons CO2 and over \$135,000. Another initiative for energy efficiency within the Saltillo plant was a change in capacitor banks to smooth electrical energy and eliminate harmonics. This resulted in an annual savings of \$250,000. Reducing total energy consumption company-wide is an ongoing mission for Neapco with the goal of working smarter, not harder, to realize the monetary and environmental benefits of reducing energy consumption.

FIGURE 6
Energy Consumption by Source



ENERGY INTENSITY RATIO FOR THE ORGANIZATION
0.0004 GJ/USD Revenue



MATERIAL TOPIC

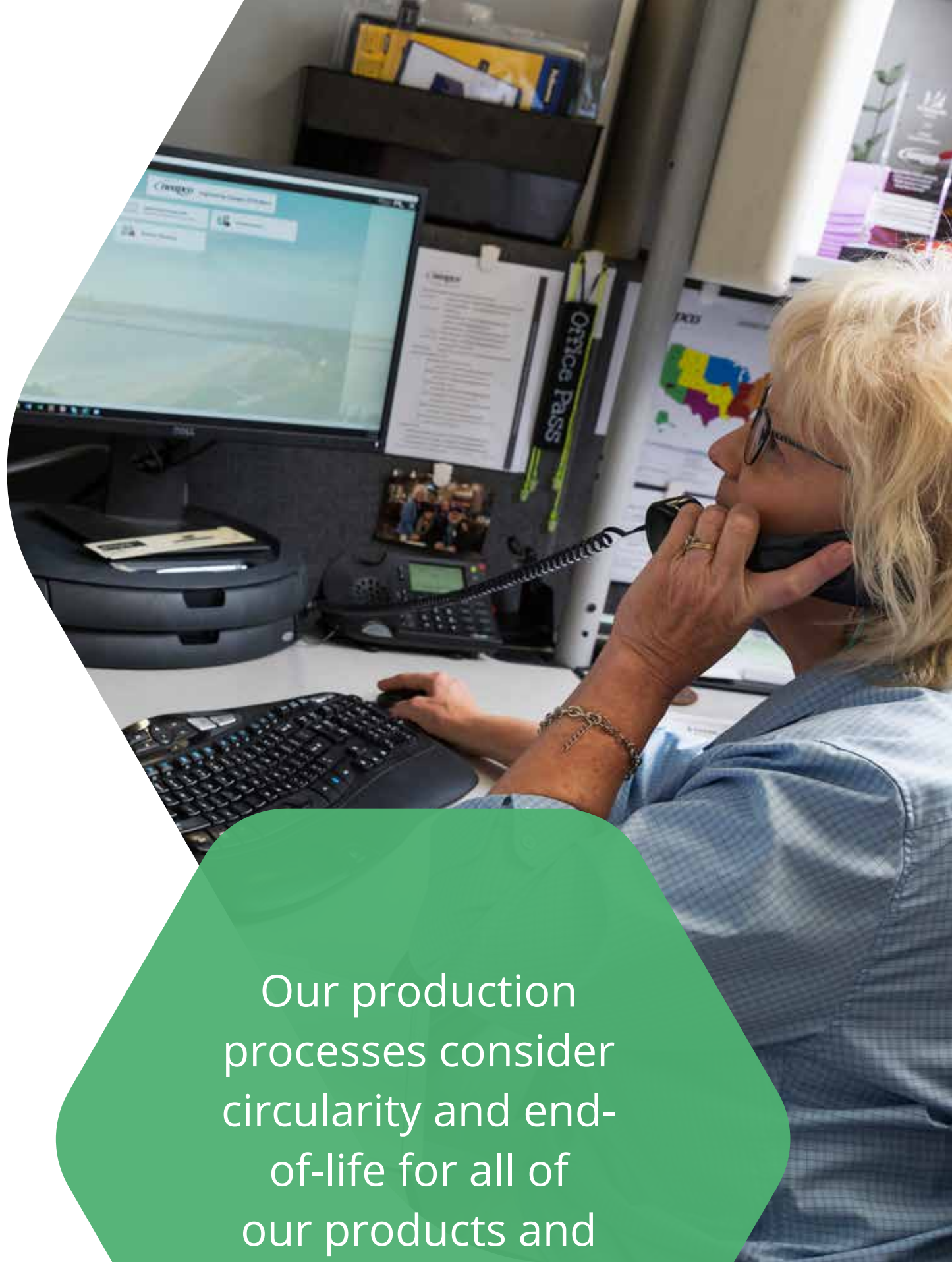
WASTE MANAGEMENT AND CIRCULAR ECONOMY

Throughout the year we gather data on our waste procedures to continually improve the operations within the supply chain. We apply the PDCA A3 (Plan Do Check Act and A3) cycle to create the necessary changes for an upgraded work stream. The systems we implement always aim to improve our quality and output.

Now more than ever it is imperative to optimize our waste reduction measures as we follow the three R's of Reduce, Reuse, and Recycle. Our production process considers circularity and end-of-life for all of our products and materials. We consider options to use lighter materials, to improve energy efficiency, reduce material requirements, and ultimately reduced waste. Our waste streams are managed with integrity and thoughtfulness,

such as choosing the most efficient scrap yards, recycling all materials possible, and separating the waste into appropriate groups for the best possible results. In 2021, Neapco facilities recycled 83% of its total waste.

Our programs are mindful and consistent in the improvement of our waste mitigation process. Paper is one of the most used materials in any business, which is why Neapco promotes digitization with every opportunity. Waste management is overseen by plant management and the Sustainability Governance Board. Innovation and creative design measures are continuously explored to enhance our operations to lean into the circular economy. We are actively working to set targets for our KPIs regarding waste management and the circular economy.



Our production processes consider circularity and end-of-life for all of our products and materials.

FIGURE 7
Landfill vs Recycled Breakdown

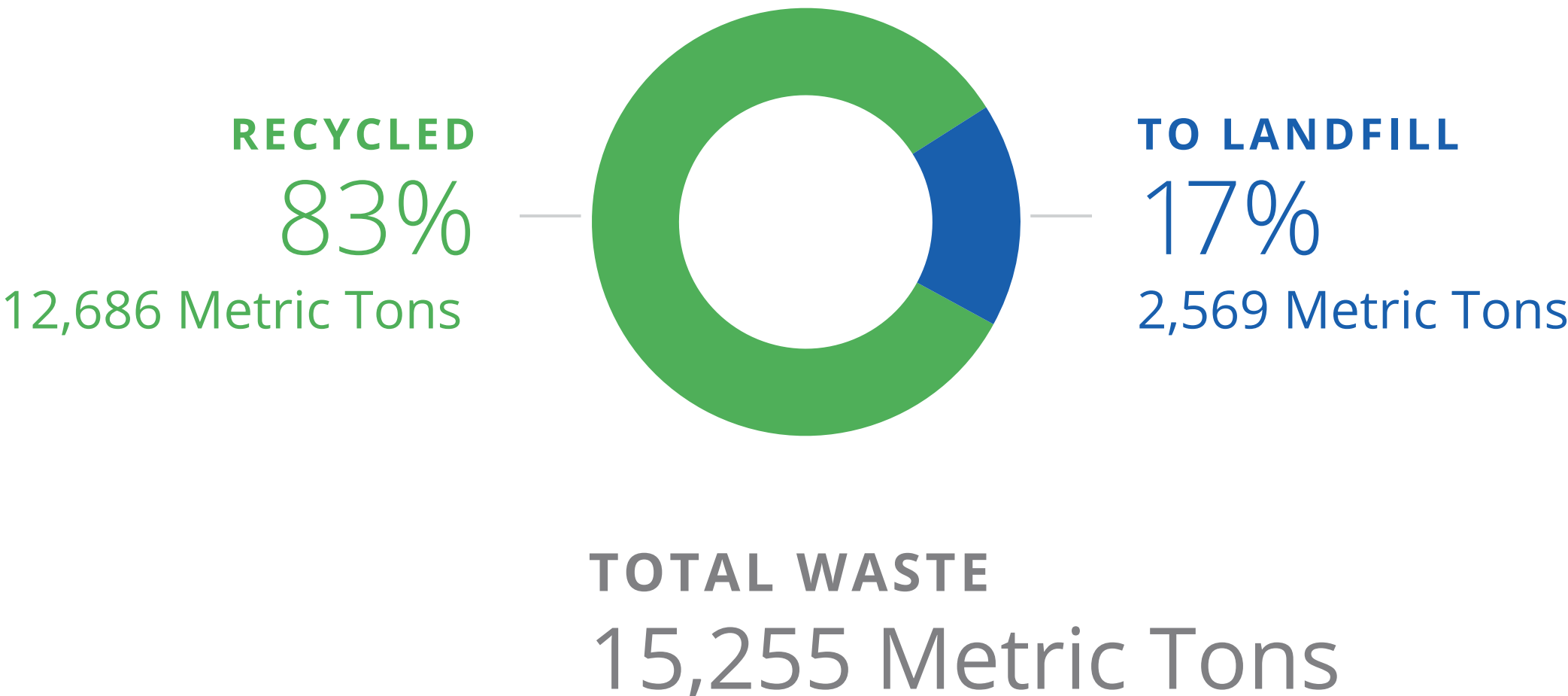
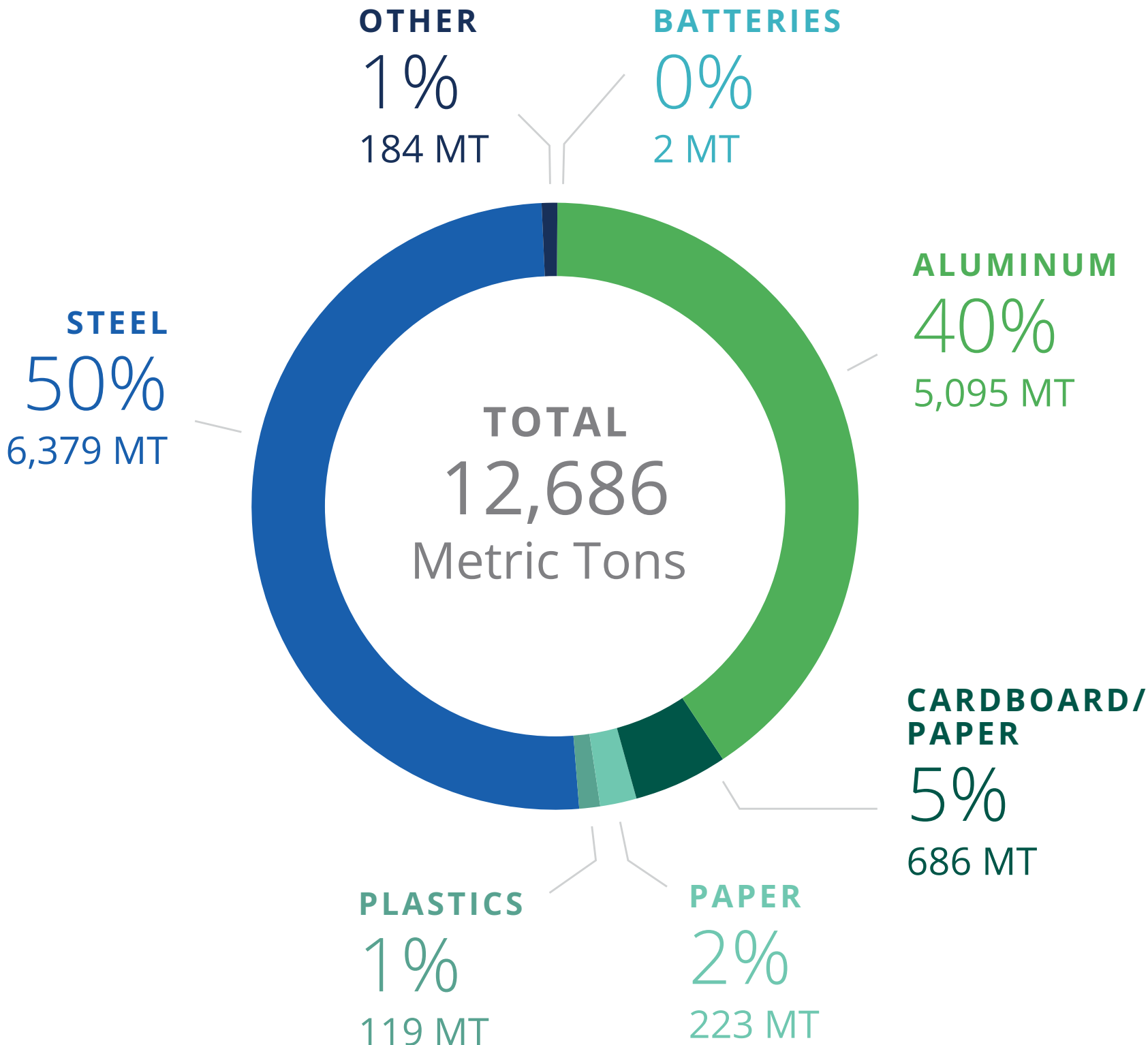


FIGURE 8
Breakdown of Recycled Materials





MATERIAL TOPIC

WATER AND WASTEWATER MANAGEMENT

Through our Vision, Mission, and Values, Neapco is committed to being a responsible steward for water management, quality, and conservation. We are dedicated to setting targets for continual improvement of effective water usage, minimizing the impact of water usage, and preventing pollution.

Top management shall ensure all water policy requirements are managed through the environmental management system and the Sustainability Governance Board and Working Group. All team members are encouraged to participate in the development, implementation, monitoring, and improvement of the water program.

We work closely with all stakeholders and affected parties to communicate and apply our water management and environmental responsibilities, as applicable to our operations and their products or services to proactively eliminate water-related risks. Each facility is expected to identify and, as necessary, reduce risk. All water-related issues or events are reported to top management and appropriate agencies and are then investigated. Our risk assessment process uses a combination of the World Resources Institute (WRI) Aqueduct Water Risk Atlas and the World Wide Fund for Nature (WWF) Water Risk Filter to identify and assess the impacts of a variety of water risks for

Continued on next page >



We are dedicated to setting targets for continual improvement of effective water usage, minimizing the impact of water usage, and preventing pollution.

each facility. Risks are broken down by operational risks and basin risks. Multiple risk categories are assessed under both operational and basin risks including physical risk (i.e., water scarcity, flooding, water quality, and ecosystem services), regulatory risk (i.e., enabling environment, institutions & governance, management instruments, and infrastructure & finance), and reputational risk (i.e., cultural importance, biodiversity importance, media scrutiny, and conflict). Based on these risks, each facility is given a score from 1 (very low risk) to 5 (very high risk). These risks are included in a scenario analysis from 2021 through 2050 including a business-as-usual scenario, an optimistic scenario, and a pessimistic scenario. Based on the risks identified in the WWF Water Risk Filter, Neapco will prioritize actions to mitigate these risks either at a facility level or company-wide if the risk is significant across all facilities.

At our manufacturing facilities, water is used for in the manufacturing process, sanitation, and drinking water. In our distribution centers and our offices, water is mainly used for sanitation and drinking water.

Water and wastewater are overseen by plant management and the Sustainability Governance Board. We are actively working to set targets for our key performance indicators regarding water and wastewater.

FIGURE 9

Water Consumption by Region

Region	Consumption (Gallons)	% Total
Europe	21,428,842	44.7%
North America	26,450,211	55.2%
Asia Pacific	47,915	0.10%
Total	47,926,968 Gallons	100%

FIGURE 10

Water Breakdown by Water Stress





Social

- 31** Social Introduction
- 32** Global Health and Safety Policy
- 33** Material Topic: Team Member Health and Safety
- 34** Material Topic: Diversity and Belonging
- 35** Material Topic: Team Member Engagement and Retention
- 38** Material Topic: Training, Education and Development



SOCIAL INTRODUCTION

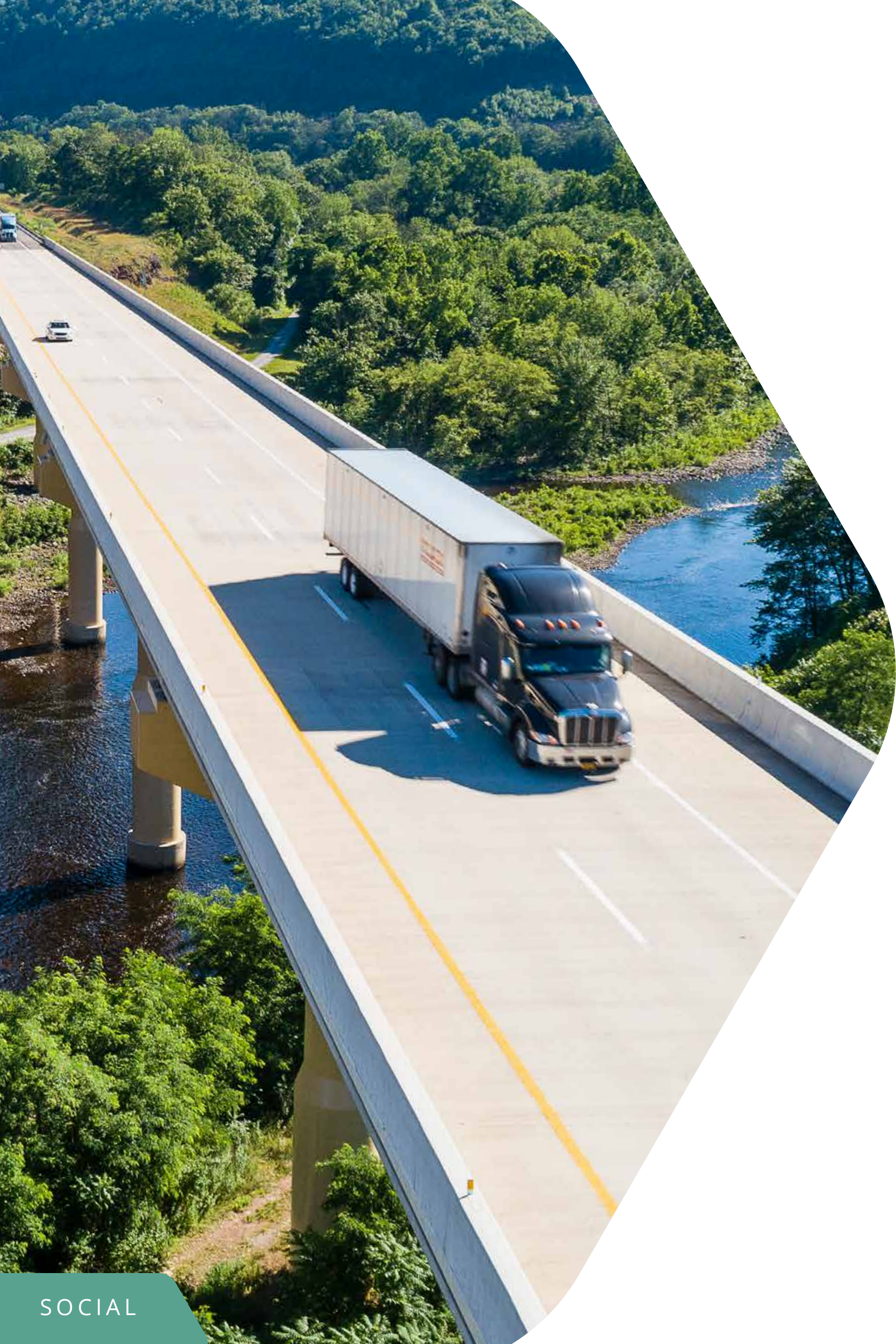
At Neapco, people are our most important asset. Neapco promotes a reliable, connected, and welcoming environment. Engagement occurs at every level with all team members, customers, supply chain, and the surrounding communities. Inclusivity and progress are incorporated into the leadership team's actions. Over the past 100 years, Neapco has placed increasing importance on a culture where all team members feel safe, respected, and have a sense of belonging.

We show our commitment to valuing our customers, suppliers, team members, communities, and shareholders through the promotion of socially responsible principles and solutions.

Neapco focuses on the following material topics to make the greatest impact:

- Team Member Health & Safety
- Diversity & Belonging
- Team Member Engagement & Retention
- Training, Education & Development

Over the past 100 years, Neapco has embraced change and provided a culture where all team members feel **safe, respected**, and have a **sense of belonging**.



GLOBAL HEALTH AND SAFETY POLICY

Through our vision, mission and values, Neapco's policy is our commitment to the health and safety of all team members, contractors and visitors in our facilities. Health and safety is the responsibility of each Neapco team member. In providing a safe work environment each site will demonstrate the following:

Health and Safety Committee

The committee develops, implements and monitors a facility wide health and safety program, which includes a commitment and compliance to applicable legal requirements and the related hazards.

Recordable and Lost Time Injuries

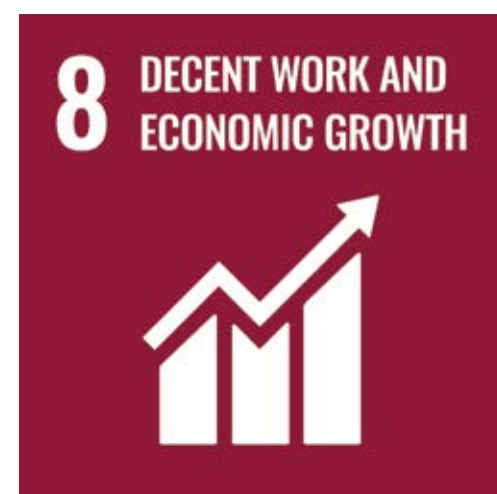
For compliance, all recordable and lost time injuries will be reported and investigation initiated within 24 hours of their occurrence.

Governance

To ensure that programs are effective, each facility will conduct an annual review and gap analysis with action plans.

Regular Health and Safety Meetings

To provide leadership, guidance and support, plant manager will meet regularly with the health and safety committee.



MATERIAL TOPIC

TEAM MEMBER HEALTH AND SAFETY

The health and safety of our over 3,000 team members worldwide are the highest priority. Local Human Resources Departments and Health and Safety Committees maintain conditions that exceed safety standards and continually improve the Occupational Health & Safety Management System for the prevention of work-related injuries. On the occasion that an incident does occur, a report and investigation are initiated within 24 hours of the incident.

In response to the COVID-19 pandemic, we have created a set of policies and procedures to protect our team members and partners, especially for those who are not able to work remotely. We have continued to monitor the latest developments in the spread and severity of the virus and continue to comply with all applicable local regulations and best practices. The pandemic response team has developed an informational presentation that is shared with all team members about the signs

The health and safety of our over 3,000 team members worldwide are the highest priority for our team.

and symptoms of COVID-19 and how to protect themselves and those around them. We have implemented additional sanitation measures and practice social distancing and mask wearing, as appropriate. As an added safety measure, electronic temperature checks are completed for team members and visitors before entering a Neapco facility.

Each Neapco location has a health and occupational safety program to mitigate risks for all team members and considers ergonomic criteria in the design of workspaces. Two of Neapco's locations, Praszka and Saltillo, are certified in ISO 45001, with all other locations pursuing this certification. Neapco believes a strong safety culture is necessary for a successful business.





MATERIAL TOPIC

DIVERSITY AND BELONGING

Early in 2021, Neapco created the position of Global Diversity and Belonging Business Partner. The Global Diversity and Belonging Business Partner is responsible for collaborating with Neapco leadership, cross-functional teams, and third-party business partners to identify, design, and implement innovative and measurable best practices to create a more diverse work environment. We have established the Global Belonging Council, a volunteer group of team members from various locations, departments, and leadership levels who are passionate about fostering a culture of belonging and committed to helping Neapco reach its full potential. The Council is intended to capture the voices and experiences of team members from across the globe and to build an inclusive workplace community where psychological safety and belonging are our top priority.



The Council is intended to capture the voices and experiences of team members from across the globe and to build an inclusive workplace community where psychological safety and belonging are our top priority.

Global Belonging Council Vision

To create a community of togetherness where all team members feel safe, valued, and welcomed.

Global Belonging Council Mission

Neapco strives to provide an inclusive environment, promoting growth and equity, fostering open mindedness, teamwork, opportunity, creativity, and respect. We seek to create a culture which values unique

contributions and builds a greater understanding of our team members, communities, and customers, enabling us to become better, faster, and stronger.

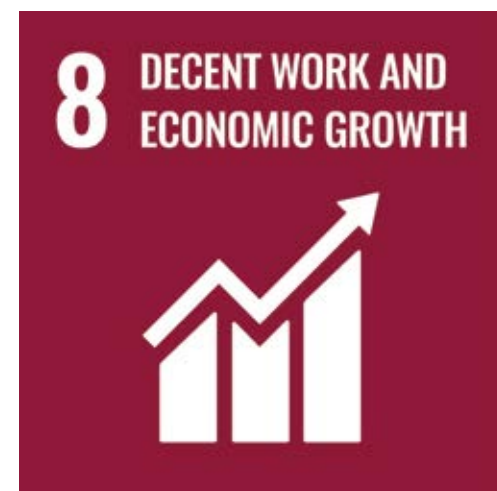
The Global Belonging Council has established a strategy that covers these important goals:

- Culture: Strengthen our organizational culture by educating, celebrating, and acknowledging the unique differences that make us better.
- Career: Attract, retain, and

develop a high performing workforce reflective of the communities we serve.

- Community: Support our external and internal communities through outreach and philanthropic engagement.

The Council has established a detailed roadmap for success, which includes implementing small group meetings, identifying local council leads and creating and sharing promotional materials.



MATERIAL TOPIC

TEAM MEMBER ENGAGEMENT AND RETENTION

The Vice President of Global Human Resources oversees team member participation, events, rewards, and career development initiatives.

The Human Resources team continually focuses on improving company-wide communication and training. The team strives to elevate team member engagement through the Global Belonging Council initiatives and the implementation of a global engagement strategy. The strategy is intended to advance Neapco's culture of diversity, equity, and inclusion (DEI). In support of the strategy, the Council is focused on:

- Accelerating talent acquisition and team member strategies in support of DEI initiatives;
- Increasing awareness and encouraging open

dialogue through DEI-focused learning;

- Promoting a more inclusive environment by developing new team member resource groups; and
- Continually improving onboarding and training programs to ensure team member success.

Team member satisfaction is key to a growing business. Neapco utilizes Individual Focus Plans and Team Member Dashboards to support team members in achieving targeted milestones and career goals. An improved Human Capital Management System is in development to streamline and advance the support of team member development, performance, and related initiatives. Neapco offers competitive total rewards packages,

which are reviewed and aligned annually, as per the industry standards.

A Global Team Member Communications Feedback Survey was issued to all team members. The questions covered a wide range of topics including leadership communication, processes, issues, and trends impacting the business. Survey responses are reviewed and addressed in support of driving organizational improvement. The Global Belonging Council is also targeting to publish a global newsletter which will serve as a platform for all team members, highlighting milestones, celebrations, sharing updates, and increasing overall connectivity between our operating locations.



Neapco team members support IHOP's "National Pancake Day"

Neapco encourages all team members to engage in community activities. Within the last year, Neapco has sponsored several events across our locations to encourage engagement between our team members and their local communities.

The overarching goal is to harmonize the company's interests with the interests of society at large. Partnering with local government and community organizations helps us to better understand the substantial needs of the communities

surrounding each of our global locations. This understanding allows us to initiate and encourage activities focused on achieving a positive impact for the Neapco family.

Neapco team members can volunteer to serve on committees focused on three main topics:

- The strengthening of education
- Bringing support to vulnerable groups
- Donations and charity actions for people in need

All Neapco locations have significant engagement with the local communities and are consistently looking for ways to do more. Team members participate in determining the events and charities on which to focus. In this year's report, we highlight just a few events in which our team members in our Saltillo and Praszka locations participated.

Continued on next page >

Neapco team members clean up urban areas.





Neapco team members in Saltillo collect bottle caps to support children awaiting cancer treatment.



Neapco team members donate water and food to fire brigades.

Community Engagement: Saltillo

The team in Saltillo has always been engaged with the local community and 2021 was no exception. Great strides were made in establishing partnerships with local institutions and associations to build a regular program of educational well-being presentations for team members and create fundraising opportunities. The team supported IHOP chain's "National Pancake Day" campaign to support children battling leukemia. The restaurant doubled its sales for that day and presented the donation to AMANC, A.C. A bottle cap collection campaign was launched to support children with cancer. All caps collected were donated to Banco de Tapitas, A.C, an institution which sells the caps for recycling and donates all proceeds to children awaiting treatment. Team members provided their time to clean up urban areas surrounding the Neapco plant and also donated bottled water and groceries to the brigades fighting forest fires in the Arteaga Mountains.

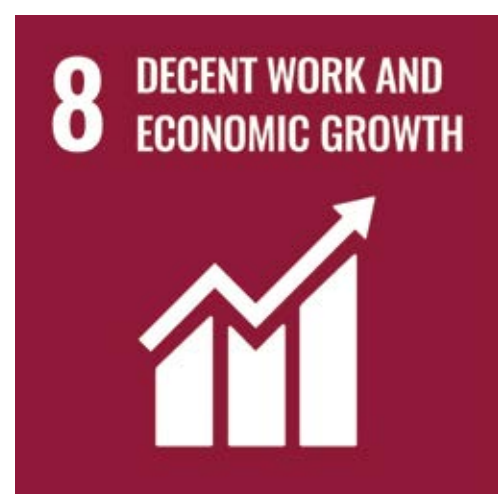
Community Engagement: Praszka

Neapco's team in Praszka takes its role in social responsibility very seriously and has a robust program for giving and doing. The team organized two events to promote a healthy lifestyle, for both team members and the local community. The first was a night swimming marathon that encouraged people to swim at a local pool. The second was a run/walk night marathon, held at a local stadium. Between the two events, hundreds participated and walked, ran, or swam a total distance of over 1,800 kilometers. The Praszka team also takes an active part in the annual "Wielka Orkiestra Świątecznej Pomocy" or the Great Orchestra of Christmas Charity Foundation. The charitable orchestra plays, and its music is broadcast worldwide – wherever there is an active Polish community. Collections are taken to benefit local hospitals.

"We Collect Caps" is a volunteer recycling campaign at the facility in Praszka, where fun and philanthropy come together. Neapco team members engage the community to gather used bottle caps, which are added to large heart-shaped metal containers. This event increases community participation and awareness of reducing plastic waste as the heart-shaped collection containers are placed in public spaces. Once the container is filled, the bottle caps are transferred to a recycling facility where they are processed into plastic granules from which new caps, packaging and PVC can be produced. All products created from the recycled caps are sold, with the proceeds going to local charities. This project means less plastic is sent to the landfill and also produces a financial stream for organizations helping the disadvantaged.



Praszka's "We Collect Caps" campaign



MATERIAL TOPIC

TRAINING, EDUCATION AND DEVELOPMENT

The educational development of our team members ensures that safety and productivity are always a focus. A variety of training sessions are scheduled annually and are available to all Neapco team members globally. Training sessions related to team member safety are required, and annual presentations are delivered so that the most up-to-date information is shared.

Neapco requires each team member to complete a minimum of 8 hours of training each year.

On average, most team members exceed the minimum training hour requirement with the company-wide average reaching over 12 training hours per team member annually. Through awareness and education, we encourage our team members to perform in a socially and environmentally responsible manner. Training opportunities and resources cover a wide range of topics including, but not limited to:

- Health and safety
- Product and process knowledge
- Diversity and inclusion

- Personal development
- Leadership development
- Continuous improvement
- Environmental sustainability

The topics covered by the training sessions will evolve as important topics are identified through our industry analysis or through customer, supplier, and team member requests.

NEAPCO ACADEMY (DÜREN, GERMANY)

In 2021, the Neapco plant in Düren, Germany experienced several changes that made it important to teach new skills to team members as quickly as possible. Neapco Academy was created to streamline the learning process and consolidate training under one umbrella. The program gives team members the opportunity to learn more about the business as a whole. During the 10-month program, participants develop and expand their professional networks and personal relationships, which reinforce the bonds and effectiveness of the team. These groups cover comprehensive lessons such as quality tools, software programs such as Power BI and SAP, and general logistics.

On average, most team members exceed the minimum training hour requirement with the company-wide average reaching over 12 training hours per team member per year.

The background of the slide features a dark blue industrial scene with various machinery and components. Overlaid on this are several hexagonal shapes in a lighter shade of blue. The central hexagon is the largest and contains the word 'Governance' in white. Other smaller hexagons are positioned around it, some containing faint images of people working in a factory setting.

Governance

- 40** Governance Introduction
- 41** Sustainability Leadership
- 42** Material Topic: Corporate Governance and Oversight
- 43** Material Topic: Supplier Engagement
- 44** Material Topic: Risk Management and Innovation

Neapco's leadership team maintains a commitment to responsible Corporate Governance.



GOVERNANCE INTRODUCTION

Neapco, starting with the President and CEO, works towards goals with integrity. Neapco's Leadership team maintains a commitment to responsible Corporate Governance. Knowing there is a strong correlation between performance at an executive level and the success of a sustainable mission, the leadership team is on the front lines, showing up, and representing our values. For that reason, the CEO and COO are ultimately responsible for the targets set for each location and provide support to meeting those targets.

Our Governance Material Topics Include:

- Corporate Governance & Oversight
- Supplier Engagement
- Risk Management & Innovation

SUSTAINABILITY LEADERSHIP





MATERIAL TOPIC

CORPORATE GOVERNANCE AND OVERSIGHT

Because Neapco is privately owned by a single owner, Neapco does not have a Board of Directors. Instead, the Executive Team fills many of the same roles and responsibilities, especially those focusing on strategic oversight of the company as a whole. The Sustainability Governance Board falls under the Executive Team and meets quarterly to discuss Neapco's climate strategy, set climate-related targets and objectives, review performance against KPIs, and ensure adequate resources are available to implement

Neapco's sustainability plan. The structure of Neapco's Sustainability Governance Board is collaborative and includes the Executive Team, leadership from each functional area, and leadership from each location. The Governance Board is led by the Vice President of Global Quality, Continuous Improvement, and Sustainability and the Director of Global Sustainability. Functional areas represented include the Sales, Human Resources, Purchasing & Supplier Development, Product Engineering, Advanced

Manufacturing, Quality, Finance, IT, and Program Management. The group works collaboratively to assess and manage climate-related risks and opportunities as they arise and serves a role in establishing and implementing Neapco's climate transition plan to help meet the science-based greenhouse gas emissions reduction targets established in the reporting year.

Neapco's Sustainability Working Group meets on a monthly basis and is responsible for executing the Sustainability Plan. The

group reports to the Governance Board on climate related KPIs (e.g., energy consumption, water usage, etc.) and progress towards collective goals and initiatives related to these KPIs. The Chief Operating Officer is responsible for strategic oversight. Some members of the Governance Board also serve with the Sustainability Working Group to help increase collaboration and understanding between the two groups. To provide more insight on individual facilities, Environmental Health and Safety (EHS) leaders for manufacturing facilities and

regional operations also serve as members of the Sustainability Working Group.

Neapco has also added two management level positions responsible for Neapco's global sustainability programming including the Director of Global Sustainability to lead the company-wide sustainability program and the Project Manager, Global Supply Chain Sustainability, to integrate sustainability throughout the value chain.



MATERIAL TOPIC

SUPPLIER ENGAGEMENT

Our Project Manager, Global Supply Chain Sustainability has been with Neapco for 10 years and holds suppliers and partners to the highest level of integrity in processes and practices.

Our Supplier and Partner Code of Conduct prohibits the use of forced labor and human trafficking in all operations and supply chain. As we strengthen our own capabilities to assess our ESG impacts internally, we also

look for opportunities to help our suppliers. Neapco is developing a Supplier Sustainability Program that will provide training and assistance to suppliers on various subjects, including properly reporting sustainability-related data. Neapco partners with Assent, which offers a platform to assist with the management of supply chain risk and compliance, including completion of the Conflict Minerals Report Template. Neapco also partners with NQC to

deliver the Supplier Assessment Questionnaire (SAQ) to gain insight into supplier policies and team member training. The ultimate goal of Neapco's Supplier Sustainability Program is to assess the level of understanding of sustainability topics for suppliers. The collection of ESG and climate-related metrics will be used to assess each supplier and suggest training as appropriate.





MATERIAL TOPIC

RISK MANAGEMENT AND INNOVATION

Risk Management

Under the leadership of the COO, Neapco recently performed an industry and gap analysis to identify and mitigate risks for Neapco and our customers.

We use a benchmarking strategy to compare ourselves to our peers, strengthening our short-term and long-term initiatives. The Neapco brand of excellence is kept stable by regularly taking a thorough look at the industry as

a whole and confirming that we exceed expectations. On all fronts, we maintain a culture of learning to ensure we consistently uphold our vision, mission, and values.

Customer inquiries have been increasingly more focused on ESG. These requests have helped us develop targets. This, in addition to the fact that regulatory systems are pushing for environmentally focused production, contributes to Neapco's overall strategy

and gives us an edge in a very competitive industry.

Innovation

Neapco works to cultivate an environment of creativity and innovation that keeps our processes and products ahead of the curve. Our engineers are enthusiastic about developing products for the changing market and exploring new, more efficient manufacturing practices.

In support of innovation, Neapco makes significant investments in research and development based on customer demand, which is becoming more focused on a decreased carbon footprint. Neapco has developed new products for fully electric customer vehicles. Neapco sees the long-term business impacts of the electrification of vehicles as an opportunity to develop. In its 4Ever lineup of Constant Velocity (CV) Joints, Neapco has

developed a robust portfolio of improved CV Joints specifically for electric vehicles. These joints have been developed to meet the needs of the evolving market: smaller packaging, lighter weight, higher capacity, higher efficiency, higher angles, and longer plunge. The development of our CV Joint portfolio over the last decade has given Neapco a head start on the next 100 years of vehicle production.



NEW JOINT TYPES INTRODUCED FOR ELECTRIC VEHICLES

TSi

Tripod Standard



TPi

Tripod Premium



CGi

Cross Groove
6/8 Balls



DOi

Double Offset
8 Balls



FRi

Fixjoint Rzeppa (46 deg)
6/8 Balls



FUi

Fixjoint Rzeppa
Undercutfree (50 deg)
6/8 Balls



FCi

Fixjoint Rzeppa
Concentric (52 deg)
8 Balls



FAi

Fixjoint Alternate Offset (23 deg)
8 Balls



InterConnecting Shafts

15% Higher Durability



i = improved, compact, lightweight, and
high efficiency product families



LOOKING FORWARD

The Neapco team is proud of all that we have accomplished over the last year, and we do not plan on stopping here. To show our continued support of the material topics and initiatives laid out in this report, we have included examples of our on-going work to be reported in more detail in our next sustainability report.

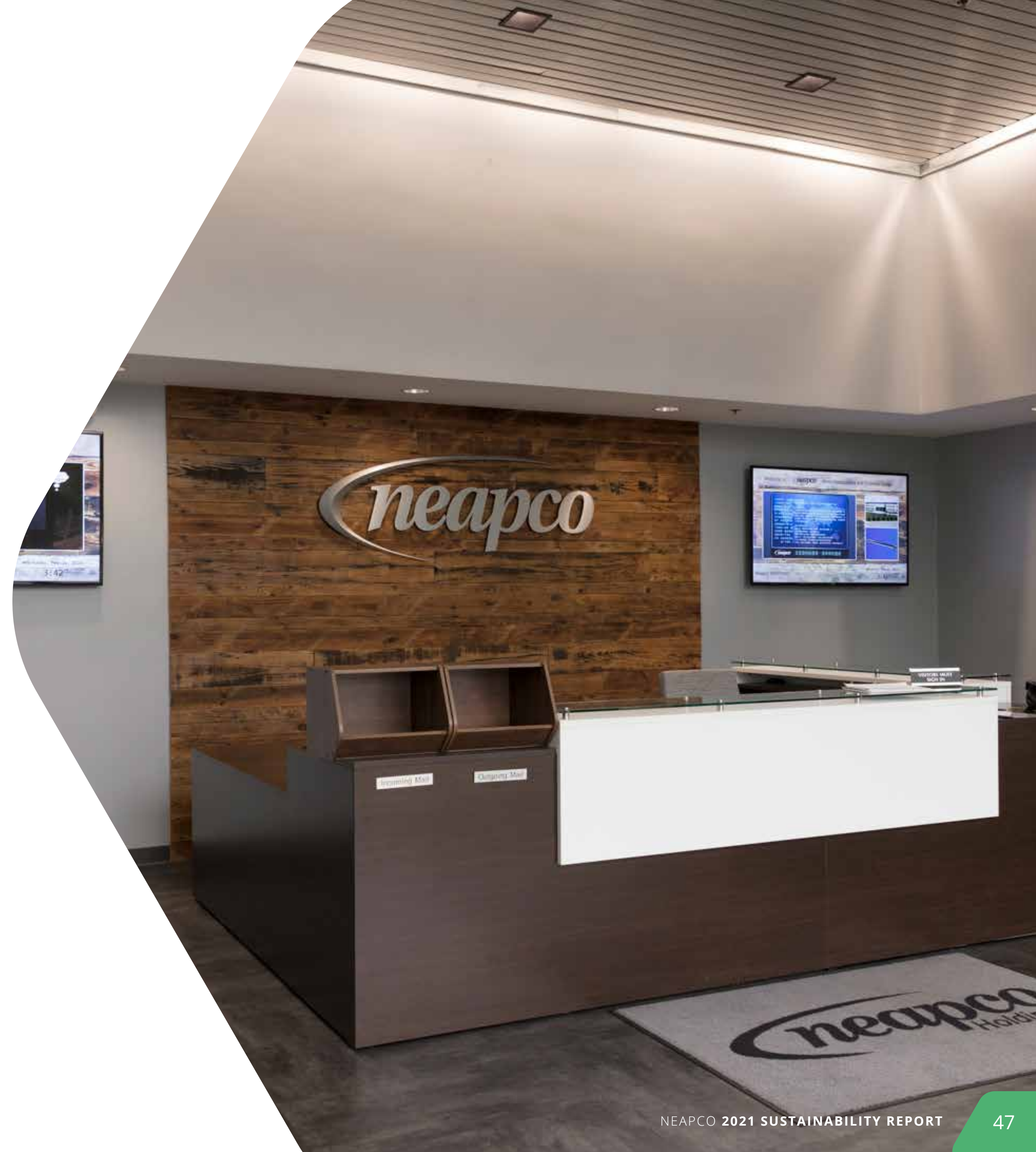
- Opening of new Neapco facilities:
 - Production facility in Dilovasi, Turkey
 - Engineering office in Gilwice, Poland
- Science-based targets
- Research and Development for electric vehicle applications
- Fully implemented supplier sustainability program

COMPANY PROFILE

Neapco Holdings LLC
38900 Hills Tech Drive
Farmington Hills, MI 48331 USA

www.neapco.com

Privately held company



Appendix

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67 Non-discrimination

68 Supplier Social Assessment

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GRI CONTENT INDEX

Statement of use: Neapco Holdings, LLC has reported in accordance with the GRI Standards for the period January 1, 2021 to December 31, 2021
GRI 1 used: GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)

General Disclosures			
GRI 2: General Disclosures 2021			
2-1	Organizational details	The organization shall: a. report its legal name; b. report its nature of ownership and legal form; c. report the location of its headquarters; d. report its countries of operation	Legal name: Neapco Holdings, LLC Privately-Held 38900 Hills Tech Dr, Farmington Hills, MI 48331 Countries of operation: USA, Germany, Poland, Turkey, China, Mexico
2-2	Entities included in the organization's sustainability reporting	The organization shall: a. list all its entities included in its sustainability reporting; b. if the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting; c. if the organization consists of multiple entities, explain the approach used for consolidating the information, including: i. whether the approach involves adjustments to information for minority interests; ii. how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities; iii. whether and how the approach differs across the disclosures in this Standard and across material topics.	a. Neapco Holdings, LLC b. Audited consolidated financial statements and other financial information is not filed on public record due to Neapco being a privately-held organization. c. All entities of Neapco Holdings were included in this report. ii. There were no mergers, acquisitions, or disposals of entities or parts of entities in the reporting year. iii. The approach is consistent across all disclosures and material topics.
2-3	Reporting period, frequency and contact point	The organization shall: a. specify the reporting period for, and the frequency of, its sustainability reporting; b. specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this; c. report the publication date of the report or reported information; d. specify the contact point for questions about the report or reported information	Reporting period: January 1, 2021 to December 31, 2021 Frequency of reporting: Annually Report publication date: 12/1/22 Contact point for any questions: marketing@neapco.com
2-4	Restatements of information	The organization shall: a. report restatements of information made from previous reporting periods and explain: i. the reasons for the restatements; ii. the effect of the restatements.	Greenhouse gas emissions disclosed in this report differ from those reported to CDP historically for Neapco Holdings, LLC due the use of a more reputable methodology for calculations moving forward.
2-5	External assurance	The organization shall: a. describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved; b. if the organization's sustainability reporting has been externally assured: i. provide a link or reference to the external assurance report(s) or assurance statement(s); ii. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; iii. describe the relationship between the organization and the assurance provider.	In all material aspects, Neapco has adhered to the AA1000AS v3 2018 standard and has prepared this report to support a Moderate level of assurance for reliable and quality performance data for the year ending 31 December 2021.  Neapco AA 1000 Assurance Letter 2022.pdf

General Disclosures

2-6	Activities, value chain and other business relationships	<p>The organization shall:</p> <ul style="list-style-type: none"> a. report the sector(s) in which it is active; b. describe its value chain, including: <ul style="list-style-type: none"> i. the organization's activities, products, services, and markets served; ii. the organization's supply chain; iii. the entities downstream from the organization and their activities; c. report other relevant business relationships; d. describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period. 	<p>At Neapco we provide high quality, cost-effective OEM and aftermarket driveline products for automotive, light truck, heavy truck, off-road, off-highway, agriculture, and industrial applications. Neapco offers a variety of products for the current automotive market as well as innovative products for the electric vehicle and solar panel markets.</p> <p>More information can be found on page 6, About Neapco; and page 43, Supplier Engagement</p>
2-7	Employees	<ul style="list-style-type: none"> a. report the total number of employees, and a breakdown of this total by gender and by region; b. report the total number of: <ul style="list-style-type: none"> i. permanent employees, and a breakdown by gender and by region; ii. temporary employees, and a breakdown by gender and by region; iii. non-guaranteed hours employees, and a breakdown by gender and by region; iv. full-time employees, and a breakdown by gender and by region; v. part-time employees, and a breakdown by gender and by region; c. describe the methodologies and assumptions used to compile the data, including whether the numbers are reported: <ul style="list-style-type: none"> i. in head count, full-time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology; d. report contextual information necessary to understand the data reported under 2-7-a and 2-7-b; e. describe significant fluctuations in the number of employees during the reporting period and between reporting periods. 	<p>Worldwide employees: over 3,000</p> <p>Page 6, About Neapco; Page 34, Diversity and Belonging</p>
2-8	Workers who are not employees	<ul style="list-style-type: none"> a. report the total number of workers who are not employees and whose work is controlled by the organization and describe: <ul style="list-style-type: none"> i. the most common types of worker and their contractual relationship with the organization; ii. the type of work they perform; b. describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported: <ul style="list-style-type: none"> i. in head count, full-time equivalent (FTE), or using another methodology; ii. at the end of the reporting period, as an average across the reporting period, or using another methodology; c. describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods. 	
2-9	Governance structure and composition	<ul style="list-style-type: none"> a. describe its governance structure, including committees of the highest governance body; b. list the committees of the highest governance body that are responsible for decisionmaking on and overseeing the management of the organization's impacts on the economy, environment, and people; c. describe the composition of the highest governance body and its committees by: <ul style="list-style-type: none"> i. executive and non-executive members; ii. independence; iii. tenure of members on the governance body; iv. number of other significant positions and commitments held by each member, and the nature of the commitments; v. gender; vi. under-represented social groups; vii. competencies relevant to the impacts of the organization; viii. stakeholder representation. 	<p>Page 41, Sustainability Leadership, and page 42, Corporate Governance and Oversight</p> <p>Because Neapco is a privately-held company with a sole owner, Neapco's executive team serves as the highest governing governance body.</p>
2-10	Nomination and selection of the highest governance body	<ul style="list-style-type: none"> a. describe the nomination and selection processes for the highest governance body and its committees; b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration: <ul style="list-style-type: none"> i. views of stakeholders (including shareholders); ii. diversity; iii. independence; iv. competencies relevant to the impacts of the organization. 	<p>Because Neapco is a privately-held company with a sole owner, Neapco's executive team serves as the highest governing governance body.</p>

General Disclosures

2-11	Chair of the highest governance body	The organization shall: a. report whether the chair of the highest governance body is also a senior executive in the organization; b. if the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.	Because Neapco is a privately-held company with a sole owner, Neapco's executive team serves as the highest governing governance body. Regular oversight by company ownership governs conflicts of interest.
2-12	Role of the highest governance body in overseeing the management of impacts	a. describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development; b. describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including: i. whether and how the highest governance body engages with stakeholders to support these processes; ii. how the highest governance body considers the outcomes of these processes; c. describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review	Page 42, Corporate Governance and Oversight
2-13	Delegation of responsibility for managing impacts	a. describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including: i. whether it has appointed any senior executives with responsibility for the management of impacts; ii. whether it has delegated responsibility for the management of impacts to other employees; b. describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people."	Page 42, Corporate Governance and Oversight
2-14	Role of the highest governance body in sustainability reporting	The organization shall: a. report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information; b. if the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this.	Page 42, Corporate Governance and Oversight
2-15	Conflicts of interest	a. describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated; b. report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to: i. cross-board membership; ii. cross-shareholding with suppliers and other stakeholders; iii. existence of controlling shareholders; iv. related parties, their relationships, transactions, and outstanding balances.	Alleged conflicts can be reported through the third-party ethics line or directly to local and/or corporate Human Resources and/or Leadership team members, which includes up to the Shareholder. Once reported, the Vice President, Global Human Resources, informs the necessary stakeholders of any/all reported conflict(s) and any/all courses of action taken.
2-16	Communication of critical concerns	The organization shall: a. describe whether and how critical concerns are communicated to the highest governance body; b. report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.	Page 42, Corporate Governance and Oversight b. No critical concerns were reported in the reporting year.
2-17	Collective knowledge of the highest governance body	The organization shall: a. report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.	Page 42, Corporate Governance and Oversight

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2-18	Evaluation of the performance of the highest governance body	<p>a. describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people;</p> <p>b. report whether the evaluations are independent or not, and the frequency of the evaluations;</p> <p>c. describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices.</p>	<p>Team members complete an annual focus plan, aligned with key company directives and Neapco's annual strategic plan. It is expected that managers will monitor performance against these focus plans and provide honest feedback throughout the year. The process includes a formal review midway through the year, when progress toward objectives is evaluated and, if necessary, adjusted. A final review is performed at year-end. The final review is used as input into the next year's planning and may also be used as a resource to determine merit increase, incentives, and promotions. Team members at all levels within the organization follow this same general process, although there may be differences in format and documentation. The annual performance evaluation of the Executive leadership's goals and objectives are measured in accordance with the annual budget targets and strategic plan.</p>
2-19	Remuneration policies	<p>a. describe the remuneration policies for members of the highest governance body and senior executives, including:</p> <ul style="list-style-type: none"> i. fixed pay and variable pay; ii. sign-on bonuses or recruitment incentive payments; iii. termination payments; iv. clawbacks; v. retirement benefits; <p>b. describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people.</p>	<p>Neapco Holdings, LLC is privately held and does not publicly disclose remuneration policies.</p>
2-20	Process to determine remuneration	<p>a. describe the process for designing its remuneration policies and for determining remuneration, including:</p> <ul style="list-style-type: none"> i. whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration; ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration; iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organization, its highest governance body and senior executives; <p>b. report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable.</p>	<p>Neapco Holdings, LLC is privately held and does not publicly disclose remuneration policies.</p>
2-21	Annual total compensation ratio	<p>a. report the ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual);</p> <p>b. report the ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual);</p> <p>c. report contextual information necessary to understand the data and how the data has been compiled.</p>	<p>Neapco Holdings, LLC is privately held and does not publicly disclose compensation.</p>
2-22	Statement on sustainable development strategy	<p>The organization shall:</p> <p>a. report a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development.</p>	<p>Pages 3-5, A Letter from Our President and CEO</p>

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2-23	Policy commitments	<p>a. describe its policy commitments for responsible business conduct, including:</p> <ul style="list-style-type: none"> i. the authoritative intergovernmental instruments that the commitments reference; ii. whether the commitments stipulate conducting due diligence; iii. whether the commitments stipulate applying the precautionary principle; iv. whether the commitments stipulate respecting human rights; <p>b. describe its specific policy commitment to respect human rights, including:</p> <ul style="list-style-type: none"> i. the internationally recognized human rights that the commitment covers; ii. the categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment; <p>c. provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this;</p> <p>d. report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level;</p> <p>e. report the extent to which the policy commitments apply to the organization's activities and to its business relationships;</p> <p>f. describe how the policy commitments are communicated to workers, business partners, and other relevant parties.</p>	Page 40, Governance Introduction
2-24	Evaluation of the performance of the highest governance body	<p>a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including:</p> <ul style="list-style-type: none"> i. how it allocates responsibility to implement the commitments across different levels within the organization; ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures; iii. how it implements its commitments with and through its business relationships; iv. training that the organization provides on implementing the commitments. 	Page 40, Governance Introduction
2-25	Remuneration policies	<p>a. describe its commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to;</p> <p>b. describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in;</p> <p>c. describe other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to;</p> <p>d. describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms;</p> <p>e. describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.</p>	Pages 3-5, A Letter from Our President and CEO
2-26	Process to determine remuneration	<p>a. describe the mechanisms for individuals to:</p> <ul style="list-style-type: none"> i. seek advice on implementing the organization's policies and practices for responsible business conduct; ii. raise concerns about the organization's business conduct. 	<p>Neapco uses a 3rd party platform called EthicsPoint. Employees, Suppliers, Customers and the Community have access to this system through Neapco's website. Concerns can confidentially be reported through the system. Neapco's Human Resources team is responsible for receiving the concerns and acting upon them.</p> <p>https://secure.ethicspoint.com/domain/media/en/gui/55587/index.html</p>
2-27	Annual total compensation ratio	<p>a. report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by:</p> <ul style="list-style-type: none"> i. instances for which fines were incurred; ii. instances for which non-monetary sanctions were incurred; <p>b. report the total number and the monetary value of fines for instances of noncompliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by:</p> <ul style="list-style-type: none"> i. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods; ii. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period; <p>c. describe the significant instances of non-compliance;</p> <p>d. describe how it has determined significant instances of non-compliance.</p>	In the reporting year, there were no significant instances of non-compliance with laws and regulations. Therefore, this disclosure is not relevant.
2-28	Statement on sustainable development strategy	<p>The organization shall:</p> <p>a. report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role.</p>	AIAG (Automotive Industry Action Group); OESA (Original Equipment Suppliers Association)

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2-29	Policy commitments	The organization shall: a. describe its approach to engaging with stakeholders, including: i. the categories of stakeholders it engages with, and how they are identified; ii. the purpose of the stakeholder engagement; iii. how the organization seeks to ensure meaningful engagement with stakeholders.	Page 12, Materiality
2-30	Collective bargaining agreements	The organization shall: a. report the percentage of total employees covered by collective bargaining agreements; b. for employees not covered by collective bargaining agreements, report whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations	a. 54% of employees in the United States are covered by collective bargaining agreements. Note that this information is currently only available for United States facilities. b. All emoloyees regardless of coverage by a collective bargaining agreement have access to the same working conditions and terms of employment. The only exception to this is that employees not covered by a collective bargaining agreement do not have access to a union representative.

Material Topics

GRI 3: Material Topics 2021	3-1	Process to determine material topics	a. describe the process it has followed to determine its material topics, including: i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships; ii. how it has prioritized the impacts for reporting based on their significance; b. specify the stakeholders and experts whose views have informed the process of determining its material topics.	Page 12, Materiality
	3-2	List of material topics	The organization shall: a. list its material topics; b. report changes to the list of material topics compared to the previous reporting period.	Page 12, Materiality

Energy

GRI 3: Material Topics 2021	3-3	Management of material topics	a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).	Page 24, Energy Management
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GRI 302: Energy 2016	302-1	Energy consumption within the organization	<p>The reporting organization shall report the following information:</p> <p>a. Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.</p> <p>b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.</p> <p>c. In joules, watt-hours or multiples, the total:</p> <p>i. electricity consumption</p> <p>ii. heating consumption</p> <p>iii. cooling consumption</p> <p>iv. steam consumption</p> <p>d. In joules, watt-hours or multiples, the total:</p> <p>i. electricity sold</p> <p>ii. heating sold</p> <p>iii. cooling sold</p> <p>iv. steam sold</p> <p>e. Total energy consumption within the organization, in joules or multiples.</p> <p>f. Standards, methodologies, assumptions, and/or calculation tools used.</p> <p>g. Source of the conversion factors used.</p>	Page 25, Energy Consumption
	302-2	Energy consumption outside of the organization	<p>The reporting organization shall report the following information:</p> <p>a. Energy consumption outside of the organization, in joules or multiples.</p> <p>b. Standards, methodologies, assumptions, and/or calculation tools used.</p> <p>c. Source of the conversion factors used.</p>	Energy consumption outside of the organization is not currently tracked.
	302-3	Energy intensity	<p>a. Energy intensity ratio for the organization.</p> <p>b. Organization-specific metric (the denominator) chosen to calculate the ratio.</p> <p>c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all.</p> <p>d. Whether the ratio uses energy consumption within the organization, outside of it, or both.</p>	Page 25, Energy Consumption
	302-4	Reduction of energy consumption	<p>The reporting organization shall report the following information:</p> <p>a. Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.</p> <p>b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, nsteam, or all.</p> <p>c. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.</p> <p>d. Standards, methodologies, assumptions, and/or calculation tools used.</p>	Page 25, Energy Consumption
	302-5	Reductions in energy requirements of products and services	<p>The reporting organization shall report the following information:</p> <p>a. Reductions in energy requirements of sold products and services achieved during the reporting period, in joules or multiples.</p> <p>b. Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.</p> <p>c. Standards, methodologies, assumptions, and/or calculation tools used.</p>	Neapco has not yet completed a life cycle analysis (LCA) on its products to determine the total energy requirements of sold products. Therefore, Neapco can not yet speak to the reductions in energy requirements of sold products and services.

Water and Effluents				
GRI 3: Material Topics 2021	3-3	Management of material topics	<p>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. describe its policies or commitments regarding the material topic;</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <ul style="list-style-type: none"> i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; <p>e. report the following information about tracking the effectiveness of the actions taken:</p> <ul style="list-style-type: none"> i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; <p>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>	Page 28-29, Water and Wastewater Management
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	<p>The reporting organization shall report the following information:</p> <p>a. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts the organization has caused or contributed to, or that are directly linked to its operations, products, or services by its business relationships (e.g., impacts caused by runoff).</p> <p>b. A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used.</p> <p>c. A description of how water-related impacts are addressed, including how the organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.</p> <p>An explanation of the process for setting any water-related goals and targets that are part of the organization's approach to managing water and effluents, and how they relate to public policy and the local context of each area with water stress.</p>	Page 28-29, Water and Wastewater Management
	303-2	Management of water discharge-related impacts	<p>The reporting organization shall report the following information:</p> <p>a. A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including:</p> <ul style="list-style-type: none"> i. how standards for facilities operating in locations with no local discharge requirements were determined; ii. any internally developed water quality standards or guidelines; iii. any sector-specific standards considered; iv. whether the profile of the receiving waterbody was considered. 	Page 28-29, Water and Wastewater Management

GRI 303: Water and Effluents 2018	303-3	Water withdrawal	<p>a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ul style="list-style-type: none">i. Surface water;ii. Groundwater;iii. Seawater;iv. Produced water;v. Third-party water. <p>b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ul style="list-style-type: none">i. Surface water;ii. Groundwater;iii. Seawater;iv. Produced water;v. Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv. <p>c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:</p> <ul style="list-style-type: none">i. Freshwater (≤1,000 mg/L Total Dissolved Solids);ii. Other water (>1,000 mg/L Total Dissolved Solids). <p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ul style="list-style-type: none">i. Surface water; Not relevantii. Groundwater; Not relevantiii. Seawater; Not relevantiv. Produced water; Not relevantv. Third-party water. 181.42 ML <p>b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <ul style="list-style-type: none">i. Surface water; Not relevantii. Groundwater; Not relevantiii. Seawater; Not relevantiv. Produced water; Not relevantv. Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv. 173.41 ML <p>c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:</p> <ul style="list-style-type: none">i. Freshwater (≤1,000 mg/L Total Dissolved Solids); 181.42 MLii. Other water (>1,000 mg/L Total Dissolved Solids). Not relevant
	303-4	Water discharge	<p>a. Total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable:</p> <ul style="list-style-type: none">i. Surface water;ii. Groundwater;iii. Seawater;iv. Third-party water, and the volume of this total sent for use to other organizations, if applicable. <p>b. A breakdown of total water discharge to all areas in megaliters by the following categories:</p> <ul style="list-style-type: none">i. Freshwater (≤1,000 mg/L Total Dissolved Solids);ii. Other water (>1,000 mg/L Total Dissolved Solids). <p>c. Total water discharge to all areas with water stress in megaliters, and a breakdown of this total by the following categories:</p> <ul style="list-style-type: none">i. Freshwater (≤1,000 mg/L Total Dissolved Solids);ii. Other water (>1,000 mg/L Total Dissolved Solids). <p>d. Priority substances of concern for which discharges are treated, including:</p> <ul style="list-style-type: none">i. how priority substances of concern were defined, and any international standard, authoritative list, or criteria used;ii. the approach for setting discharge limits for priority substances of concern;iii. number of incidents of non-compliance with discharge limits. <p>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	<p>a. Total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable:</p> <ul style="list-style-type: none">i. Surface water;ii. Groundwater;iii. Seawater;iv. Third-party water, and the volume of this total sent for use to other organizations, if applicable. 105.18 ML <p>b. A breakdown of total water discharge to all areas in megaliters by the following categories:</p> <ul style="list-style-type: none">i. Freshwater (≤1,000 mg/L Total Dissolved Solids); 105.18 MLii. Other water (>1,000 mg/L Total Dissolved Solids).Not relevant <p>c. Total water discharge to all areas with water stress in megaliters, and a breakdown of this total by the following categories:</p> <ul style="list-style-type: none">i. Freshwater (≤1,000 mg/L Total Dissolved Solids); 105.07ii. Other water (>1,000 mg/L Total Dissolved Solids). Not relevant
	303-5	Water consumption	<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none">a. Total water consumption from all areas in megaliters.b. Total water consumption from all areas with water stress in megaliters.c. Change in water storage in megaliters, if water storage has been identified as having a significant water-related impact.d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modeled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors.	Page 28-29, Water and Wastewater Management

Emissions				
GRI 3: Material Topics 2021	3-3	Management of material topics	<p>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. describe its policies or commitments regarding the material topic;</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <ul style="list-style-type: none"> i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; <p>e. report the following information about tracking the effectiveness of the actions taken:</p> <ul style="list-style-type: none"> i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; <p>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>	Page 17-19, Greenhouse Gas Emissions
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	<p>The reporting organization shall report the following information:</p> <p>a. Gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent.</p> <p>b. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p> <p>c. Biogenic CO emissions in metric tons of CO₂ equivalent.</p> <p>d. Base year for the calculation, if applicable, including:</p> <ul style="list-style-type: none"> i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. <p>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	Pages 17-19, Greenhouse Gas Emissions
	305-2	Energy indirect (Scope 2) GHG emissions	<p>The reporting organization shall report the following information:</p> <p>a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent.</p> <p>b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent.</p> <p>c. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.</p> <p>d. Base year for the calculation, if applicable, including:</p> <ul style="list-style-type: none"> i. the rationale for choosing it; ii. emissions in the base year; iii. the context for any significant changes in emissions that triggered recalculations of base year emissions. <p>e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	Pages 17-19, Greenhouse Gas Emissions

GRI 305: Emissions 2016	305-3	Other indirect (Scope 3) GHG emissions	<p>a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent.</p> <p>b. If available, the gases included in the calculation; whether CO , CH , N O, HFCs, PFCs, SF , NF , or all.</p> <p>c. Biogenic CO2 emissions in metric tons of CO2equivalent.</p> <p>d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.</p> <p>e. Base year for the calculation, if applicable, including:</p> <p>i. the rationale for choosing it;</p> <p>ii. emissions in the base year;</p> <p>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</p> <p>f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	Pages 17-19, Greenhouse Gas Emissions
	305-4	GHG emissions intensity	<p>The reporting organization shall report the following information:</p> <p>a. GHG emissions intensity ratio for the organization.</p> <p>b. Organization-specific metric (the denominator) chosen to calculate the ratio.</p> <p>c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p> <p>d. Gases included in the calculation; whether CO2 , CH4 , N2O, HFCs, PFCs, SF6 , NF3 , or all.</p>	Page 19, Emissions Breakdowns
	305-5	Reduction of GHG emissions	<p>The reporting organization shall report the following information:</p> <p>a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO equivalent.</p> <p>b. Gases included in the calculation; whether CO2 , CH4 , N2O, HFCs, PFCs, SF6 , NF3 , or all.</p> <p>c. Base year or baseline, including the rationale for choosing it.</p> <p>d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).</p> <p>e. Standards, methodologies, assumptions, and/or calculation tools used.</p>	Page 23, Science Based Targets
	305-6	Emissions of ozone-depleting substances (ODS)	<p>The reporting organization shall report the following information:</p> <p>a. Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent.</p> <p>b. Substances included in the calculation.</p> <p>c. Source of the emission factors used.</p> <p>d. Standards, methodologies, assumptions, and/or calculation tools used.</p>	Neapco did not produce, import, or export ODS. Therefore, this disclosure is not relevant.
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<p>a. Significant air emissions, in kilograms or multiples, for each of the following:</p> <p>i. NOx</p> <p>ii. SOx</p> <p>iii. Persistent organic pollutants (POP)</p> <p>iv. Volatile organic compounds (VOC)</p> <p>v. Hazardous air pollutants (HAP)</p> <p>vi. Particulate matter (PM)</p> <p>vii. Other standard categories of air emissions identified in relevant regulations</p> <p>b. Source of the emission factors used.</p> <p>c. Standards, methodologies, assumptions, and/or calculation tools used.</p>	Neapco does not currently track the production of NOx, SOx, POP, VOC, HAp, PM, or other air emissions categories due to the minimal impact of Neapco’s operations on these substances. Therefore, this disclosure is not relevant.

Waste				
GRI 3: Material Topics 2021	3-3	Management of material topics	<p>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. describe its policies or commitments regarding the material topic;</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <ul style="list-style-type: none"> i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; <p>e. report the following information about tracking the effectiveness of the actions taken:</p> <ul style="list-style-type: none"> i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; <p>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>	Page 26, Waste Management and Circular Economy
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	<p>a. For the organization's significant actual and potential waste-related impacts, a description of:</p> <ul style="list-style-type: none"> i. the inputs, activities, and outputs that lead or could lead to these impacts; ii. whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain. 	Page 26, Waste Management and Circular Economy
	306-2	Management of significant waste-related impacts	<p>a. Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.</p> <p>b. If the waste generated by the organization in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations.</p> <p>c. The processes used to collect and monitor waste-related data.</p>	Page 26, Waste Management and Circular Economy
	306-3	Waste generated	<p>The reporting organization shall report the following information:</p> <p>a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.</p> <p>b. Contextual information necessary to understand the data and how the data has been compiled.</p>	Page 27, Waste Breakdown
	306-4	Waste diverted from disposal	<p>a. Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.</p> <p>b. Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations</p> <ul style="list-style-type: none"> i. Preparation for reuse; ii. Recycling; iii. Other recovery operations. <p>Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:</p> <ul style="list-style-type: none"> i. Preparation for reuse; ii. Recycling; iii. Other recovery operations. <p>c. For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal:</p> <ul style="list-style-type: none"> i. onsite; ii. offsite. <p>d. Contextual information necessary to understand the data and how the data has been compiled.</p>	Page 27, Waste Breakdown

GRI 306: Waste 2020	306-5	Waste directed to disposal	<p>The reporting organization shall report the following information:</p> <p>a. Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste.</p> <p>b. Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:</p> <p>i. Incineration (with energy recovery);</p> <p>ii. Incineration (without energy recovery);</p> <p>iii. Landfilling;</p> <p>iv. Other disposal operations.</p> <p>c. Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:</p> <p>i. Incineration (with energy recovery);</p> <p>ii. Incineration (without energy recovery);</p> <p>iii. Landfilling;</p> <p>iv. Other disposal operations.</p> <p>d. For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal:</p> <p>i. onsite;</p> <p>ii. offsite.</p> <p>Contextual information necessary to understand the data and how the data has been compiled.</p>	Page 27, Waste Breakdown
Supplier Environmental Assessment				
GRI 3: Material Topics 2021	3-3	Management of material topics	<p>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. describe its policies or commitments regarding the material topic;</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <p>i. actions to prevent or mitigate potential negative impacts;</p> <p>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</p> <p>iii. actions to manage actual and potential positive impacts;</p> <p>e. report the following information about tracking the effectiveness of the actions taken:</p> <p>i. processes used to track the effectiveness of the actions;</p> <p>ii. goals, targets, and indicators used to evaluate progress;</p> <p>iii. the effectiveness of the actions, including progress toward the goals and targets;</p> <p>iv. lessons learned and how these have been incorporated into the organization’s operational policies and procedures;</p> <p>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>	Page 43, Supplier Engagement
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	<p>The reporting organization shall report the following information:</p> <p>a. Percentage of new suppliers that were screened using environmental criteria.</p>	<p>a. 0% of new suppliers were screening using environmental criteria in the reporting year. In 2022, Neapco is implementing a program to screen suppliers using environmental criteria through a partnership with Assent, a supply chain management organization specializing in sustainability.</p>
	308-2	Negative environmental impacts in the supply chain and actions taken	<p>a. Number of suppliers assessed for environmental impacts.</p> <p>b. Number of suppliers identified as having significant actual and potential negative environmental impacts.</p> <p>c. Significant actual and potential negative environmental impacts identified in the supply chain.</p> <p>d. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment.</p> <p>e. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.</p>	<p>Neapco does not currently assess suppliers for environmental impacts. In 2022, Neapco is implementing a program to screen suppliers using environmental criteria, including environmental impacts, through a partnership with Assent, a supply chain management organization specializing in sustainability.</p>

Occupational Health and Safety				
GRI 3: Material Topics 2021	3-3	Management of material topics	<p>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. describe its policies or commitments regarding the material topic;</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <ul style="list-style-type: none"> i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; <p>e. report the following information about tracking the effectiveness of the actions taken:</p> <ul style="list-style-type: none"> i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; <p>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>	Page 33, Team Member Health and Safety
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	<p>The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>a. A statement of whether an occupational health and safety management system has been implemented, including whether:</p> <ul style="list-style-type: none"> i. the system has been implemented because of legal requirements and, if so, a list of the requirements; ii. the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines. <p>b. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.</p>	Page 33, Team Member Health and Safety
	403-2	Hazard identification, risk assessment, and incident investigation	<p>The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including:</p> <ul style="list-style-type: none"> i. how the organization ensures the quality of these processes, including the competency of persons who carry them out; ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system. <p>b. A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals.</p> <p>c. A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals.</p> <p>d. A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.</p>	Page 33, Team Member Health and Safety
	403-3	Occupational health services	<p>The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.</p>	Page 33, Team Member Health and Safety

Material Topics: Occupational Health and Safety

GRI 403: Occupational Health and Safety 2018	403-4	Worker participation, consultation, and communication on occupational health and safety	<p>a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.</p> <p>b. Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.</p>	For each corporate and manufacturing location, Neapco has established a safety program and a health and safety committee. The structure, responsibilities, meeting frequency and authorities are dependent upon local laws and regulations, compliance with site certifications and management systems, and location-specific activities.
	403-5	Worker training on occupational health and safety	<p>The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.</p>	The local joint Operational, Human Resources and Safety leadership for each Neapco location is responsible for determining training requirements for health and safety topics. These requirements meet the standards for local laws and regulations, site certifications, and position-specific duties.
	403-6	Promotion of worker health	<p>The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <p>a. An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.</p> <p>b. A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.</p>	Page 32, Global Health and Safety Policy Page 33, Team Member Health and Safety
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<p>The reporting organization shall report the following information:</p> <p>a. A description of the organization's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products, or services by its business relationships, and the related hazards and risks.</p>	Page 33, Team Member Health and Safety
	403-8	Workers covered by an occupational health and safety management system	<p>a. If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines: the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system;</p> <ul style="list-style-type: none"> i. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited; ii. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party. iii. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded. <p>b. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	Page 32, Global Health and Safety Policy Page 33, Team Member Health and Safety

GRI 403: Occupational Health and Safety 2018	403-9	Work-related injuries	<p>a. For all employees:</p> <ul style="list-style-type: none">i. The number and rate of fatalities as a result of work-related injury;ii. The number and rate of high-consequence work-related injuries (excluding fatalities);iii. The number and rate of recordable work-related injuries;iv. The main types of work-related injury;v. The number of hours worked. <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <ul style="list-style-type: none">i. The number and rate of fatalities as a result of work-related injury;ii. The number and rate of high-consequence work-related injuries (excluding fatalities);iii. The number and rate of recordable work-related injuries;iv. The main types of work-related injury;v. The number of hours worked. <p>c. The work-related hazards that pose a risk of high-consequence injury, including:</p> <ul style="list-style-type: none">i. how these hazards have been determined;ii. which of these hazards have caused or contributed to high-consequence injuries during the reporting period;iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls. <p>d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.</p> <p>e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.</p> <p>f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.</p> <p>g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>	All incidents at all locations are reported daily to the President & Chief Executive Officer, Chief Operating Officer, Vice President, Global Human Resources, and Senior Manager, Corporate Human Resources. The most common types of incidents are near misses and minor injuries.
	403-10	Work-related ill health	<p>a. For all employees:</p> <ul style="list-style-type: none">i. The number of fatalities as a result of work-related ill health;ii. The number of cases of recordable work-related ill health;iii. The main types of work-related ill health. <p>b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:</p> <ul style="list-style-type: none">i. The number of fatalities as a result of work-related ill health;ii. The number of cases of recordable work-related ill health;iii. The main types of work-related ill health. <p>c. The work-related hazards that pose a risk of ill health, including:</p> <ul style="list-style-type: none">i. how these hazards have been determined; which of these hazards have caused or contributed to cases of ill health during the reporting period.ii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.iii. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.iv. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	Each Neapco location has some form of a medical leave program developed in accordance with local standards, laws, and regulations. Health-related incidents are tracked and reported according to these programs

Training and Education				
GRI 3: Material Topics 2021	3-3	Management of material topics	<p>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. describe its policies or commitments regarding the material topic;</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <ul style="list-style-type: none"> i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; <p>e. report the following information about tracking the effectiveness of the actions taken:</p> <ul style="list-style-type: none"> i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; <p>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>	Page 38, Training, Education, and Development
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	<p>The reporting organization shall report the following information:</p> <p>a. Average hours of training that the organization's employees have undertaken during the reporting period, by:</p> <ul style="list-style-type: none"> i. gender; ii. employee category. 	Page 38, Training, Education, and Development
	404-2	Programs for upgrading employee skills and transition assistance programs	<p>The reporting organization shall report the following information:</p> <p>a. Type and scope of programs implemented and assistance provided to upgrade employee skills.</p> <p>b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.</p>	Page 38, Training, Education, and Development
	404-3	Percentage of employees receiving regular performance and career development reviews	<p>The reporting organization shall report the following information:</p> <p>a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.</p>	In the reporting year, 51% of females and 55% of males received regular performance and career development reviews. This information is reported for operations in the United States.

Diversity and Equal Opportunity				
GRI 3: Material Topics 2021	3-3	Management of material topics	<p>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. describe its policies or commitments regarding the material topic;</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <ul style="list-style-type: none"> i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; <p>e. report the following information about tracking the effectiveness of the actions taken:</p> <ul style="list-style-type: none"> i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; <p>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>	Pages 34, Diversity and Belonging
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	<p>The reporting organization shall report the following information:</p> <p>a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories:</p> <ul style="list-style-type: none"> i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). <p>b. Percentage of employees per employee category in each of the following diversity categories:</p> <ul style="list-style-type: none"> i. Gender; ii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). 	<p>Page 34, Diversity and Belonging</p> <p>a. A gap has been identified in gathering data on diversity and belonging metrics. In the future, Neapco Holdings has plans to expand data collection and reporting of diversity and belonging metrics.</p>
	405-2	Ratio of basic salary and remuneration of women to men	<p>The reporting organization shall report the following information:</p> <p>a. Type and scope of programs implemented and assistance provided to upgrade employee skills.</p> <p>b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.</p>	Neapco Holdings is a privately-held organization. Therefore, salary information is not publicly available.

Non-discrimination				
GRI 3: Material Topics 2021	3-3	Management of material topics	<p>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</p> <p>b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</p> <p>c. describe its policies or commitments regarding the material topic;</p> <p>d. describe actions taken to manage the topic and related impacts, including:</p> <ul style="list-style-type: none"> i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; <p>e. report the following information about tracking the effectiveness of the actions taken:</p> <ul style="list-style-type: none"> i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; <p>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</p>	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	<p>The reporting organization shall report the following information:</p> <p>a. Total number of incidents of discrimination during the reporting period.</p> <p>b. Status of the incidents and actions taken with reference to the following:</p> <ul style="list-style-type: none"> i. Incident reviewed by the organization; ii. Remediation plans being implemented; iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; iv. Incident no longer subject to action. 	There have been no incidents of discrimination during the reporting period. Therefore, this disclosure is not relevant.

Supplier Social Assessment				
GRI 3: Material Topics 2021	3-3	Management of material topics	a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights; b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships; c. describe its policies or commitments regarding the material topic; d. describe actions taken to manage the topic and related impacts, including: i. actions to prevent or mitigate potential negative impacts; ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation; iii. actions to manage actual and potential positive impacts; e. report the following information about tracking the effectiveness of the actions taken: i. processes used to track the effectiveness of the actions; ii. goals, targets, and indicators used to evaluate progress; iii. the effectiveness of the actions, including progress toward the goals and targets; iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures; f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	The reporting organization shall report the following information: a. Percentage of new suppliers that were screened using social criteria.	100% of suppliers were screened through SAQ 4.0.
	414-2	Negative social impacts in the supply chain and actions taken	The reporting organization shall report the following information: a. Number of suppliers assessed for social impacts. b. Number of suppliers identified as having significant actual and potential negative social impacts. c. Significant actual and potential negative social impacts identified in the supply chain. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment. d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.	100% of suppliers were screened through SAQ 4.0.

SASB CONTENT INDEX

Topic	Accounting Metric	Category	Unit of Measure	Code	2021 Response
Energy Management	"(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Quantitative	TR-AP-130a.1	Total energy consumed: 370,677 GJ Percentage grid electricity: 100% Percentage renewable: 0%
Waste Management	"(1) Total amount of waste from manufacturing, (2) percentage hazardous, (3) percentage recycled	Quantitative	"Metric tons (t), Percentage (%)"	TR-AP-150a.1	Total Waste: 15,255 Metric Tons Percentage hazardous: Percentage recycled: 83%
Product Safety	Number of recalls issued, total units recalled	Quantitative	Number	TR-AP-250a.1	0
Design for Fuel Efficiency	"Revenue from products designed to increase fuel efficiency and/or reduce emissions	Quantitative	Reporting Currency	TR-AP-410a.1	Aluminum vs. steel
Materials Sourcing	"Description of the management of risks associated with the use of critical materials	Discussion and Analysis	n/a	TR-AP-440a.1	Neapco has partnered with a 3rd party supply chain data expert to assist with the collect of conflict minerals and other data.
Materials Efficiency	Percentage of products sold that are recyclable	Quantitative	Percentage (%)	TR-AP-440b.1	Not yet
	"Percentage of input materials from recycled or remanufactured content"	Quantitative	Percentage (%)	TR-AP-440b.2	Not yet
Competitive Behavior	"Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Quantitative	Reporting Currency	TR-AP-520a.1	\$0 USD

General Accouting Metric Disclosures	Unit of Measure	Category	Code	Disclosure
Number of parts produced	Quantitative	Number	TR-AP-000.B	
Weight of parts produced	Quantitative	Metric tons (t)	TR-AP-000.C	
Area of manufacturing plants	Quantitative	Square meters (m2)	TR-AP-000.A	2,360,000 square feet